

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for House Bill No. 1561, Page 1, In the Title, Line 3, by  
2 deleting the word, "sales"; and

3  
4 Further amend said bill, Page 9, Section 66.620, Line 300, by inserting after all of said section and  
5 line the following:

6  
7 "67.746. 1. The governing body of any county of the third classification without a township  
8 form of government and with more than twenty-three thousand but fewer than twenty-six thousand  
9 inhabitants and with a city of the fourth classification with more than seven hundred but fewer than  
10 eight hundred inhabitants as the county seat may impose, by order or ordinance, a surcharge on the  
11 rental of rafts, tubes, or other flotation devices and on the daily rental of rooms or accommodations  
12 by transient guests of hotels, motels, cabins, campsites, or campgrounds within the county. The  
13 surcharge authorized under this section shall be equal to five percent of the costs of such rentals.  
14 The surcharge authorized under this section shall be in addition to all other sales taxes and charges  
15 imposed by law and shall be stated separately from all other charges and taxes.

16 2. No such order or ordinance adopted under this section shall become effective unless the  
17 governing body of the county submits to the voters residing within the county at a state general,  
18 primary, or special election a proposal to authorize the governing body to impose a surcharge under  
19 this section. If a majority of the votes cast on the proposal by the qualified voters voting thereon are  
20 in favor of the proposal, then the surcharge shall become effective on the first day of the second  
21 calendar quarter after the adoption of the surcharge. If a majority of the votes cast on the proposal  
22 by the qualified voters voting thereon are opposed to the proposal, then the surcharge shall not  
23 become effective unless and until the question is again submitted to the voters and the voters  
24 approve such proposal. No proposal under this subsection shall be submitted to voters within one  
25 year of a previous proposal submitted to voters under this subsection.

26 3. All revenue collected under this section shall be deposited in a special trust fund, which is  
27 hereby created and shall be known as the "County Emergency and Public Safety Services Surcharge  
28 Fund", and shall be used solely to offset the costs of providing emergency medical and public safety  
29 services within the county, including the costs associated with the construction and maintenance of a  
30 county jail. The moneys in the fund shall be distributed, as close as reasonably possible, in the  
31 following percentages:

32 (1) Ten percent to a city of the fourth classification with more than one thousand seven  
33 hundred but fewer than one thousand nine hundred inhabitants located in the county;

34 (2) Ten percent to a city of the fourth classification with more than one thousand nine  
35 hundred but fewer than two thousand one hundred inhabitants located in the county;

36 (3) Ten percent to a city of the fourth classification with more than seven hundred but fewer

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1 than eight hundred inhabitants and that is the county seat of the county;

2 (4) Five percent to the prosecutor offices in the county; and

3 (5) Sixty-five percent to the sheriff's offices in the county.

4 4. Every retailer, vendor, operator, and other person who sells goods and services subject to  
5 the surcharge authorized under this section shall be liable and responsible for the payment of  
6 surcharges due and shall make a return and remit such surcharges to the county at such times and in  
7 such manner as the governing body of the county shall prescribe. The collection of the surcharges  
8 imposed by this section shall be computed in accordance with schedules or systems approved by the  
9 governing body of the county. No surcharge shall be charged on any sale of one dollar or less.

10 5. The governing body of any county that has adopted the surcharge authorized under this  
11 section may submit the question of repeal of the surcharge to the voters on any date available for  
12 elections for the county. If a majority of the votes cast on the question by the qualified voters  
13 voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first  
14 of the calendar year in which such repeal was approved. If a majority of the votes cast on the  
15 question by the qualified voters voting thereon are opposed to the repeal, then the surcharge  
16 authorized in this section shall remain effective until the question is again submitted to the qualified  
17 voters under this subsection, and the repeal is approved by a majority of the qualified voters voting  
18 on the question.

19 6. Whenever the governing body of any county that has adopted the surcharge authorized in  
20 this section receives a petition, signed by a number of registered voters of the county equal to at  
21 least ten percent of the number of registered voters of the county voting in the last gubernatorial  
22 election, calling for an election to repeal the surcharge imposed under this section, the governing  
23 body shall submit to the voters a proposal to repeal the surcharge. If a majority of the votes cast on  
24 the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become  
25 effective on December thirty-first of the calendar year in which such repeal was approved. If a  
26 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the  
27 repeal, then the surcharge authorized in this section shall remain effective until the question is  
28 resubmitted under this section to the qualified voters and the repeal is approved by a majority of the  
29 qualified voters voting on the question.

30 7. If the surcharge is repealed or terminated by any means, all funds remaining in the special  
31 trust fund shall continue to be used solely for the designated purposes, and the county may order  
32 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
33 receipt of such notice to cover possible refunds or overpayment of the surcharge and to redeem  
34 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
35 after the effective date of abolition of the surcharge, the county treasurer or equivalent official shall  
36 remit the balance in the account to the general fund of the county and close the special trust fund.";  
37 and

38  
39 Further amend said bill by amending the title, enacting clause, and intersectional references  
40 accordingly.