

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 1561, Page 1, Section 66.620, Line 12, by
2 deleting the word "[county]" and inserting in lieu thereof the word "county"; and

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4 Further amend said bill and section, Page 2, Line 25, by deleting all of said line and inserting in lieu
5 thereof the following:

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7 "county sales tax; and except that if the county adopts the sales tax provided by section
8 67.759, group A shall consist of all unincorporated areas of the county that levied the tax and all
9 cities, towns, and villages that are located wholly or partly within the county which levied the tax
10 and that had a city sales tax approved by the voters of such city under sections 94.500 to 94.550 on
11 the day prior to the effective date of the county sales tax. If the county has not adopted the sales tax
12 provided by section 67.579, for the purposes of determining the location of consummation of sales
13 for"; and

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15 Further amend said bill, page, and section, Line 36, by inserting immediately after the word "tax" on
16 said line the following:

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18 "; except that, if the county adopts the sales tax provided by section 67.759, group B shall
19 consist of all cities, towns, and villages that are located wholly or partly within the county that
20 levied the tax and that did not have a city sales tax approved by the voters of such city under the
21 provisions of sections 94.500 to 94.550 on the day prior to the effective date of the county sales
22 tax"; and

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24 Further amend said bill, page, and section, Line 51, by deleting all of said line and inserting in lieu
25 thereof the following:

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27 "4. [From] (1) On and after January 1, 1994, if a county has not adopted the sales tax
28 provided by section 67.759, the director of revenue"; and

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30 Further amend said bill and section, Pages 2 and 3, Lines 54 and 55, by deleting all of said lines and
31 inserting in lieu thereof the following:

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33 "of section 32.087 in accordance with the formula described in this subsection. After
34 deducting the distribution to the cities, towns and villages in group A, the director of"; and

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36 Further amend said bill and section, Page 3, Line 67, by inserting immediately after all of said line
Standing Action Taken _____ Date _____

Select Action Taken _____ Date _____

the following:

"(2) If a county has adopted the sales tax provided by section 67.759, the director of revenue shall distribute to the group A participants a portion of the taxes based on the location where the sales were deemed consummated under section 66.630 and subsection 12 of section 32.087 in accordance with the formula under this subsection. After deducting the distribution to the group A participants, the director of revenue shall distribute funds in the county sales tax trust fund to the cities, towns, and villages in group B as follows:

(a) To each city, town, or village in group B located wholly within the taxing county, a percentage of the remaining distributable revenue equal to the percentage ratio that the population of such city, town, or village bears to the total population of group B; and

(b) To each city, town, or village located partly within the taxing county, a percentage of the remaining distributable revenue equal to the percentage ratio that the population of that part of the city, town, or village located within the taxing county bears to the total population of group B."; and

Further amend said bill and section, Pages 3 through 5, Lines 68 through 169, by deleting all of said lines and inserting in lieu thereof the following:

". (1) For purposes of administering the distribution formula of subsection 4 of this section [.] :

(a) If the county has not adopted the sales tax provided by section 67.759, the revenues arising each year from sales occurring within each group A city, town or village shall be distributed as follows:

a. Until such revenues reach the adjusted county average, as hereinafter defined, there shall be distributed to the city, town or village all of such revenues reduced by the percentage which is equal to ten percent multiplied by the percentage of the population of unincorporated county which has been annexed or incorporated after April 1, 1993; and

b. Once revenues exceed the adjusted county average, total revenues shall be shared in accordance with the redistribution formula as defined in this subsection.

(b) Upon adoption of the sales tax provided by section 67.759, the revenues arising each year from sales occurring within each group A participant shall be distributed as follows:

a. Until such revenues reach the adjusted county average, as hereinafter defined, there shall be distributed to the county on behalf of its unincorporated area and each city, town, or village all of such revenues; and

b. Once revenues exceed the adjusted county average, total revenues shall be shared in accordance with the redistribution formula under this subsection.

(2) For purposes of this subsection [.] :

(a) If a county has not adopted the sales tax provided by section 67.759, the "adjusted county average" is the per capita"; and

Further amend said bill and section, Page 7, Line 202, by inserting immediately after all of said line the following:

"(b) If the county has adopted the sales tax provided by section 67.759, the "adjusted county average" is the per capita countywide average of all sales tax distributions during the prior calendar year. Each group A participant shall receive that portion of the revenues arising from sales occurring within the municipality or, in the case of the county, the unincorporated area of the county that remains after deducting therefrom the percentage, if greater than zero, equal to the product of

1 twenty-five and one-half multiplied by the base ten logarithm of the product of thirty-five-
 2 thousandths multiplied by the total of cumulative per capita sales tax arising from sales within the
 3 municipality or, in the case of the county, the unincorporated area of the county less the adjusted
 4 county average. The percentage for sales arising within the municipalities or, in the case of the
 5 county, the unincorporated area of the county shall be not less than seven and one-half percent for
 6 municipalities or areas within which sales tax revenues exceed the adjusted county average, nor less
 7 than twelve and one-half percent for municipalities or areas within sales tax revenues exceed the
 8 adjusted county average by at least twenty-five percent. Notwithstanding the provisions of this
 9 section, the county's portion shall be reduced by the difference between what its total share would
 10 have been as a group B participant under the formula in effect prior to the effective date of an
 11 ordinance or order imposing a sales tax under section 67.759 and its total share under this paragraph
 12 as of the effective date of an ordinance or order imposing a sales tax under section 67.759, and the
 13 amount of such reduction shall be distributed among all cities, towns, and villages in the county on a
 14 per capita basis."; and

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 16 Further amend said bill, page, and section, Lines 213 and 214, by deleting all of said lines and
 17 inserting in lieu thereof the following:

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 19 "countywide sales taxes, shall be distributed directly to the municipality involved or the
 20 unincorporated area of the county, and shall be disregarded in calculating the amounts distributed or
 21 distributable to the municipality or unincorporated area of the county. Further,"; and

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 23 Further amend said bill, page, and section, Line 220, by inserting immediately after the word
 24 "municipality" the words "or unincorporated area of the county"; and

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 26 Further amend said bill, page, and section, Line 221, by inserting immediately after the word
 27 "municipality" the words "or unincorporated area of the county"; and

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 29 Further amend said bill, page, and section, Line 223, by inserting immediately after the word
 30 "municipality" the words "or unincorporated area of the county"; and

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 32 Further amend said bill, page, and section, Line 226, by inserting immediately after the word
 33 "municipality" the words "or unincorporated area of the county"; and

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 35 Further amend said bill, page, and section, Line 231, by inserting immediately after the word
 36 "municipality" the words "or unincorporated area of the county"; and

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 38 Further amend said bill and section, Page 8, Line 234, by deleting all of said line and inserting in
 39 lieu thereof the following:

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 41 "6. (1) If the county has not adopted the sales tax as provided by section 67.759, if the
 42 qualified voters of any city, town or village vote to change or alter its"; and

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 44 Further amend said bill, page, and section, Line 257, by deleting all of said line and inserting in lieu
 45 thereof the following:

46
 47 "B.

48 (2) If the county has adopted the sales tax provided by section 67.759, and if the qualified

1 voters of one or more city, town, or village in group B vote to consolidate, the area annexed or the
 2 area consolidated that was a part of group B shall remain a part of group B after annexation or
 3 consolidation. After the effective date of the consolidation, the consolidated city, town, or village
 4 shall receive a percentage of the group B distributable revenue equal to the percentage ratio that the
 5 population of the consolidate4d area bears to the total population of group B. If the qualified voters
 6 of any two or more cities, towns, or villages in group A each vote to consolidate such cities, towns,
 7 or villages, then such consolidated cities, towns, or villages shall remain a part of group A. For the
 8 purpose of sections 66.600 to 66.630, population shall be as determined by the last federal decennial
 9 census or the latest census that determines the total population of the county and all political
 10 subdivisions therein. After the adoption of the county sales tax ordinance, only cities, towns, and
 11 villages in group A may, by adoption of an ordinance by its governing body, cease to be a part of
 12 group A and become a part of group B. The unincorporated area of the county shall remain in group
 13 A.

14 (3) Within ten days after the adoption of teh ordinance tranferring the city, town or village
 15 from"; and

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 17 Further amend said bill and section, Page 9, Line 269 by deleting all of said line and inserting in
 18 lieu thereof the following:

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 20 "7. If any city, town or village shall hereafter change or alter its boundaries, the city"; and

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 22 Further amend said bill, page, and section, Line 287, by deleting all of said line and inserting in lieu
 23 thereof the following:

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 25 "8. The director of revenue may authorize the state treasurer to make refunds from"; and

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 27 Further amend said bill, page, and section, Line 299, by deleting all of said line and inserting in lieu
 28 thereof the following:

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 30 "9. Except as modified in sections 66.600 to 66.630, all provisions of sections"; and

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 32 Further amend said bill, page, and section, Line 300, by inserting immediately after said section and
 33 line the following:

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 35 "67.759. 1. The governing body of any county with a charter form of government and with
 36 more than nine hundred fifty thousand inhabitants is hereby authorized to impose, by ordinance or
 37 order, a sales tax in the amount of up to one-quarter of one percent on all retail sales made in such
 38 county that are subject to taxation under sections 144.010 to 144.525 for the purpose of providing
 39 law enforcement services for the county. The tax authorized under this section shall be in addition
 40 to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales
 41 tax under this section shall be effective unless the governing body of the county submits to the
 42 voters of the county, at a county or state general, primary, or special election, a proposal to authorize
 43 the governing body of the county to impose a tax.

44 2. The ballot of submission shall contain, but need not be limited to, the following
 45 language:

46 Shall the county of (county's name) impose a countywide sales tax of
 47 (insert percentage) for the purpose of providing law enforcement services for the county?

48 ☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal submitted pursuant to this subsection, then the ordinance or order shall be in effect on the first day of the second quarter immediately following the election approving the proposal. If the proposal receives less than the required majority, then the governing body of the county shall not impose the sales tax authorized under this section unless and until the governing body of the county submits another proposal to authorize the governing body of the county to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section.

3. All revenue received by a county from the tax authorized under this section shall be deposited in a special trust fund and shall be used solely for providing law enforcement services for such county for so long as the tax shall remain in effect. The governing body of the county shall use the proceeds of the tax prescribed under this section solely for providing law enforcement services in the county including, but not limited to, at the request of municipal police departments and at no cost to municipalities, "specialized police services" and support. Specialized police services include, but are not limited to:

- (1) Tactical operations unit;
- (2) Bomb and arson unit;
- (3) Crime lab services;
- (4) Emergency management (OEM) coordination;
- (5) Metro air support unit; and
- (6) Crime scene support.

In addition, the county shall appropriate one million dollars annually from the law enforcement sales tax revenue to a municipal police department fund account to be administered by the county board of police commissioners. The commission shall reimburse municipal police departments for physiological testing and background check expenses for police department personnel and reimburse municipal police departments up to one thousand dollars per officer per year for training and continuing education. Revenue placed in the special trust fund may also be utilized for capital improvement projects of county law enforcement facilities and for the payment of any interest and principal on bonds issued for the capital improvement projects.

4. Once the tax authorized under this section is repealed or terminated by any means, all funds remaining in the special trust fund shall be used solely for providing law enforcement services for the county. Any funds in such special trust fund that are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other county funds.

5. All sales taxes collected by the director of revenue under this section on behalf of any county, less one percent for cost of collection that shall be deposited in the state's general revenue fund after payment of premiums for surety bonds under section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "County Law Enforcement Sales Tax Trust Fund". The moneys in the county law enforcement sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the moneys in the trust fund and the amount collected in each county imposing a sales tax under this section, and the records shall be open to the inspection of officers of the county and the public. No later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the county that

1 levied the tax. Such funds shall be deposited with the county treasurer of each such county, and all
 2 expenditures of funds arising from the county law enforcement sales tax trust fund shall be by an
 3 appropriation act to be enacted by the governing body of the county. Expenditures may be made
 4 from the fund for any law enforcement functions authorized in the ordinance or order adopted by
 5 the governing body that submitted the tax authorized under this section to the voters.

6 6. The director of revenue may authorize the state treasurer to make refunds from the
 7 amounts in the trust fund and credited to any county for erroneous payments and overpayments
 8 made and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
 9 county abolishes the tax, the county shall notify the director of revenue of the action at least ninety
 10 days prior to the effective date of the repeal and the director of revenue may order retention in the
 11 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
 12 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
 13 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
 14 abolition of the tax in such county, the director of revenue shall remit the balance in the account to
 15 the county and close the account of that county. The director of revenue shall notify each county of
 16 each instance of any amount refunded or any check redeemed from receipts due the county.

17 94.857. 1. All sales taxes collected by the director of revenue under sections 94.850 to
 18 94.857, less one percent for cost of collection which shall be deposited in the state's general revenue
 19 fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited
 20 in a special trust fund, which is hereby created, to be known as the "Special Municipal Sales Tax
 21 Trust Fund". The moneys in the special municipal sales tax trust fund shall not be deemed to be
 22 state funds and shall not be commingled with any funds of the state. The director of revenue shall
 23 keep accurate records of the amount of money in the trust fund which was collected in each
 24 municipality imposing the sales tax established in sections 94.850 to 94.857, and the records shall
 25 be open to the inspection of officers of the municipality and the public.

26 2. (1) The special municipal sales tax trust fund shall be distributed in conjunction with the
 27 county sales tax levied under sections 66.600 to 66.630 and may be combined by the director of
 28 revenue in a single payment. The director of revenue shall distribute to the municipality levying the
 29 tax a portion of the taxes based on the location in which the sales were deemed consummated under
 30 subsection 12 of section 32.087 in accordance with the formula described in this subsection unless a
 31 county has adopted the sales tax as provided by section 67.759, in which case the director of
 32 revenue shall distribute the tax to the municipality levying the tax based on the location in which the
 33 sales were deemed consummated under subsection 12 of section 32.087.

34 (2) If the county has not adopted the sales tax provided by section 67.759, except for
 35 distributions relating to recently annexed areas described in subsection 4 of this section, after
 36 deducting the distribution to the municipality, the director of revenue shall distribute the remaining
 37 funds in the special municipal sales tax fund to the cities, towns and villages and the county in
 38 group B as defined in section 66.620 as follows: To the county, ten percent multiplied by the
 39 percentage of the population of unincorporated county which has been annexed or incorporated
 40 since April 1, 1993, multiplied by the total sales tax revenues, and a percentage of the remaining
 41 distributable revenue equal to the percentage ratio that the population of the unincorporated areas of
 42 the county bears to the total population of group B; and to each city, town or village in group B
 43 located wholly within the taxing county, a percentage of the remaining distributable revenue equal
 44 to the percentage ratio that the population of such city, town or village bears to the total population
 45 of group B; and to each city, town or village located partly within the taxing county, a percentage of
 46 the remaining distributable revenue equal to the percentage ratio that the population of that part of
 47 the city, town or village located within the taxing county bears to the total population of group B.

48 3. If the county has not adopted the sales tax provided by section 67.759, for purposes of

administering the distribution formula of subsection 2 of this section, the revenues arising each year from sales occurring within the municipality shall be shared as follows: The municipality shall receive that portion of the revenues arising from sales occurring within the municipality that remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising from sales within the municipality multiplied by the sum of ten percent multiplied by the percentage of the population of unincorporated county which has been annexed or incorporated after April 1, 1993, and the greater of 12.5 percent or the percentage equal to the product of 11.627 multiplied by the logarithm (to base 10) of the product of 0.15 multiplied by the total of the cumulative per capita sales taxes arising from sales within the municipality pursuant to sections 94.850 to 94.857 less one-eighth, in the case of a one-eighth of one percent sales tax, or one quarter, in the case of a one-fourth of one percent sales tax, of the per capita countywide average of all sales tax distributions during the prior calendar year under section 66.620, which average is reduced by the percentage which is equal to ten percent multiplied by the percentage of the population of unincorporated county which has been annexed or incorporated after April 1, 1993.

4. If the county has adopted the sales tax provided by section 67.759, sales taxes arising from sales within recently annexed areas pursuant to sections 94.850 to 94.857 shall be divided half to the municipality and half to the county until the fifth anniversary of the effective date of the annexation, and shall thereafter be distributed as provided in subsections 2 and 3 of this section. A "recently annexed area" is any area which was annexed or incorporated from or in the unincorporated area of the county less than five years prior to the effective date of the sales tax under sections 94.850 to 94.857.

5. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the special municipal sales tax trust fund during the preceding month as provided in this section.

6. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any municipality for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such municipalities. If any city, town or village abolishes the tax, the municipality shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such municipality, the director of revenue shall remit the balance in the account to the municipality and close the account. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the municipality."; and

Further amend said bill, Pages 9 through 11, Section 94.860, Lines 1 through 74, by deleting all of said section and lines from the bill; and

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