

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

Offered By

1 AMEND House Committee Substitute for House Bill Nos. 2188, 1533, 1393, 2114 & 2113, Page  
2 15, Section 221.407, Line 68, by inserting the following after all of said line:

3  
4 "321.242. 1. The governing body of any fire protection district which operates within and  
5 has boundaries identical to a city with a population of at least thirty thousand but not more than  
6 thirty-five thousand inhabitants which is located in a county of the first classification, excluding a  
7 county of the first classification having a population in excess of nine hundred thousand, or the  
8 governing body of any municipality having a municipal fire department may impose a sales tax in  
9 an amount of up to one-fourth of one percent on all retail sales made in such fire protection district  
10 or municipality which are subject to taxation pursuant to the provisions of sections 144.010 to  
11 144.525. The tax authorized by this section shall be in addition to any and all other sales taxes  
12 allowed by law, except that no sales tax imposed pursuant to the provisions of this section shall be  
13 effective unless the governing body of the fire protection district or municipality submits to the  
14 voters of such fire protection district or municipality, at a county or state general, primary or special  
15 election, a proposal to authorize the governing body of the fire protection district or municipality to  
16 impose a tax.

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

19 Shall ..... (insert name of district or municipality) impose a sales tax of .....  
20 (insert rate of tax) for the purpose of providing revenues for the operation of the ..... (insert  
21 fire protection district or municipal fire department)?

22  YES  NO

23 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
24 the proposal, then the sales tax authorized in this section shall be in effect. If a majority of the votes  
25 cast by the qualified voters voting are opposed to the proposal, then the governing body of the fire  
26 protection district or municipality shall not impose the sales tax authorized in this section unless and  
27 until the governing body of such fire protection district or municipality resubmits a proposal to  
28 authorize the governing body of the fire protection district or municipality to impose the sales tax  
29 authorized by this section and such proposal is approved by a majority of the qualified voters voting  
30 thereon.

31 3. All revenue received by a fire protection district or municipality from the tax authorized  
Standing Action Taken \_\_\_\_\_ Date \_\_\_\_\_

Select Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 pursuant to the provisions of this section shall be deposited in a special trust fund and shall be used  
2 solely for the operation of the fire protection district or the municipal fire department.

3 4. All sales taxes collected by the director of revenue pursuant to this section or section  
4 321.246 on behalf of any fire protection district or municipality, less one percent for cost of  
5 collection which shall be deposited in the state's general revenue fund after payment of premiums  
6 for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is  
7 hereby created, to be known as the "Fire Protection Sales Tax Trust Fund". Any moneys in the fire  
8 protection district sales tax trust fund created prior to August 28, 1999, shall be transferred to the  
9 fire protection sales tax trust fund. The moneys in the fire protection sales tax trust fund shall not  
10 be deemed to be state funds and shall not be commingled with any funds of the state. The director  
11 of revenue shall keep accurate records of the amount of money in the trust fund and of the amounts  
12 which were collected in each fire protection district or municipality imposing a sales tax pursuant to  
13 this section, and the records shall be open to the inspection of officers of the fire protection district  
14 or municipality and the public. Not later than the tenth day of each month, the director of revenue  
15 shall distribute all moneys deposited in the trust fund during the preceding month to the fire  
16 protection district or municipality which levied the tax. Such funds shall be deposited with the  
17 treasurer of each such fire protection district or municipality, and all expenditures of funds arising  
18 from the fire protection sales tax trust fund shall be for the operation of the fire protection district or  
19 the municipal fire department and for no other purpose.

20 5. The director of revenue may authorize the state treasurer to make refunds from the  
21 amounts in the trust fund and credited to any fire protection district or municipality for erroneous  
22 payments and overpayments made and may redeem dishonored checks and drafts deposited to the  
23 credit of such fire protection districts or municipalities. If any fire protection district or  
24 municipality abolishes the tax, the fire protection district or municipality shall notify the director of  
25 revenue of the action at least ninety days prior to the effective date of the repeal and the director of  
26 revenue may order retention in the trust fund, for a period of one year, of two percent of the amount  
27 collected after receipt of such notice to cover possible refunds or overpayment of the tax and to  
28 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has  
29 elapsed after the effective date of abolition of the tax in such fire protection district or municipality,  
30 the director of revenue shall remit the balance in the account to the fire protection district or  
31 municipality and close the account of that fire protection district or municipality. The director of  
32 revenue shall notify each fire protection district or municipality of each instance of any amount  
33 refunded or any check redeemed from receipts due the fire protection district or municipality. In the  
34 event a tax within a fire protection district is approved pursuant to this section, and such fire  
35 protection district is dissolved, if the boundaries of the fire protection district are identical to that of  
36 the city, the tax shall continue and proceeds shall be distributed to the governing body of the city  
37 formerly containing the fire protection district and the proceeds of the tax shall be used for fire  
38 protection services within such city.

39 6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
40 apply to the tax imposed pursuant to this section.

41 321.246. 1. The governing body of any fire protection district which operates within both a

1 county of the first classification with a charter form of government and with a population greater  
 2 than six hundred thousand but less than nine hundred thousand and a county of the fourth  
 3 classification with a population greater than thirty thousand but less than thirty-five thousand and  
 4 that adjoins a county of the first classification with a charter form of government, [or] the governing  
 5 body of any fire protection district which contains a city of the fourth classification having a  
 6 population greater than two thousand four hundred when the city is located in a county of the first  
 7 classification without a charter form of government having a population greater than one hundred  
 8 fifty thousand and the county contains a portion of a city with a population greater than three  
 9 hundred fifty thousand, or the governing body of any fire protection district which operates in a  
 10 county of the third classification with a population greater than fourteen thousand but less than  
 11 fourteen thousand two hundred may impose a sales tax in an amount of up to one-half of one  
 12 percent on all retail sales made in such fire protection district which are subject to taxation pursuant  
 13 to the provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in  
 14 addition to any and all other sales taxes allowed by law, except that no sales tax imposed pursuant to  
 15 the provisions of this section shall be effective unless the governing body of the fire protection  
 16 district submits to the voters of the fire protection district, at a county or state general, primary or  
 17 special election, a proposal to authorize the governing body of the fire protection district to impose  
 18 a tax.

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

21 Shall the fire protection district of ..... (district's name) impose a district-wide sales  
 22 tax of ..... for the purpose of providing revenues for the operation of the fire protection district?

23  YES  NO

24 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
 25 the proposal, then the sales tax authorized in this section shall be in effect. If a majority of the votes  
 26 cast by the qualified voters voting are opposed to the proposal, then the governing body of the fire  
 27 protection district shall not impose the sales tax authorized in this section unless and until the  
 28 governing body of the fire protection district resubmits a proposal to authorize the governing body  
 29 of the fire protection district to impose the sales tax authorized by this section and such proposal is  
 30 approved by a majority of the qualified voters voting thereon.

31 3. All revenue received by a fire protection district from the tax authorized pursuant to the  
 32 provisions of this section shall be deposited in a special trust fund and shall be used solely for the  
 33 operation of the fire protection district.

34 4. All sales taxes collected by the director of revenue pursuant to this section on behalf of  
 35 any fire protection district, less one percent for cost of collection which shall be deposited in the  
 36 state's general revenue fund after payment of premiums for surety bonds as provided in section  
 37 32.087, shall be deposited in the fire protection district sales tax trust fund established pursuant to  
 38 section 321.242. The moneys in the fire protection district sales tax trust fund shall not be deemed  
 39 to be state funds and shall not be commingled with any funds of the state. The director of revenue  
 40 shall keep accurate records of the amount of money in the trust and which was collected in each fire  
 41 protection district imposing a sales tax pursuant to this section, and the records shall be open to the

1 inspection of officers of the fire protection district and the public. Not later than the tenth day of  
2 each month, the director of revenue shall distribute all moneys deposited in the trust fund during the  
3 preceding month to the fire protection district which levied the tax. Such funds shall be deposited  
4 with the treasurer of each such fire protection district, and all expenditures of funds arising from the  
5 fire protection district sales tax trust fund shall be for the operation of the fire protection district and  
6 for no other purpose.

7 5. The director of revenue may authorize the state treasurer to make refunds from the  
8 amounts in the trust fund and credited to any fire protection district for erroneous payments and  
9 overpayments made and may redeem dishonored checks and drafts deposited to the credit of such  
10 fire protection districts. If any fire protection district abolishes the tax, the fire protection district  
11 shall notify the director of revenue of the action at least ninety days prior to the effective date of the  
12 repeal and the director of revenue may order retention in the trust fund, for a period of one year, of  
13 two percent of the amount collected after receipt of such notice to cover possible refunds or  
14 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such  
15 accounts. After one year has elapsed after the effective date of abolition of the tax in such fire  
16 protection district, the director of revenue shall remit the balance in the account to the fire  
17 protection district and close the account of that fire protection district. The director of revenue shall  
18 notify each fire protection district of each instance of any amount refunded or any check redeemed  
19 from receipts due the fire protection district. In the event a tax within a fire protection district is  
20 approved under this section, and such fire protection district is dissolved, the tax shall lapse on the  
21 date that the fire protection district is dissolved and the proceeds from the last collection of such tax  
22 shall be distributed to the governing bodies of the counties formerly containing the fire protection  
23 district and the proceeds of the tax shall be used for fire protection services within such counties.

24 6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
25 apply to the tax imposed pursuant to this section."; and

26  
27 Further amend said bill by amending the title, enacting clause, and intersectional references  
28 accordingly.