

House _____ Amendment NO. _____

Offered By

1 AMEND Senate Substitute for Senate Bill No. 937, Page 1, In the Title, Line 3, by deleting "a sales
2 tax for regional jail districts" and inserting in lieu thereof "political subdivisions"; and

3
4 Further amend said bill and page, Section A, Line 2, by inserting immediately after all of said
5 section and line the following:

6
7 "67.1360. 1. The governing body of the following cities and counties may impose a tax as
8 provided in this section:

9 (1) A city with a population of more than seven thousand and less than seven thousand five
10 hundred;

11 (2) A county with a population of over nine thousand six hundred and less than twelve
12 thousand which has a total assessed valuation of at least sixty-three million dollars, if the county
13 submits the issue to the voters of such county prior to January 1, 2003;

14 (3) A third class city which is the county seat of a county of the third classification without
15 a township form of government with a population of at least twenty-five thousand but not more than
16 thirty thousand inhabitants;

17 (4) Any fourth class city having, according to the last federal decennial census, a population
18 of more than one thousand eight hundred fifty inhabitants but less than one thousand nine hundred
19 fifty inhabitants in a county of the first classification with a charter form of government and having
20 a population of greater than six hundred thousand but less than nine hundred thousand inhabitants;

21 (5) Any city having a population of more than three thousand but less than eight thousand
22 inhabitants in a county of the fourth classification having a population of greater than forty-eight
23 thousand inhabitants;

24 (6) Any city having a population of less than two hundred fifty inhabitants in a county of
25 the fourth classification having a population of greater than forty-eight thousand inhabitants;

26 (7) Any fourth class city having a population of more than two thousand five hundred but
27 less than three thousand inhabitants in a county of the third classification having a population of
28 more than twenty-five thousand but less than twenty-seven thousand inhabitants;

29 (8) Any third class city with a population of more than three thousand two hundred but less
30 than three thousand three hundred located in a county of the third classification having a population
31 of more than thirty-five thousand but less than thirty-six thousand;

32 (9) Any county of the second classification without a township form of government and a
33 population of less than thirty thousand;

34 (10) Any city of the fourth class in a county of the second classification without a township
35 form of government and a population of less than thirty thousand;

36 (11) Any county of the third classification with a township form of government and a

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1 population of at least twenty-eight thousand but not more than thirty thousand;

2 (12) Any city of the fourth class with a population of more than one thousand eight hundred
3 but less than two thousand in a county of the third classification with a township form of
4 government and a population of at least twenty-eight thousand but not more than thirty thousand;

5 (13) Any city of the third class with a population of more than seven thousand two hundred
6 but less than seven thousand five hundred within a county of the third classification with a
7 population of more than twenty-one thousand but less than twenty-three thousand;

8 (14) Any fourth class city having a population of more than two thousand eight hundred but
9 less than three thousand one hundred inhabitants in a county of the third classification with a
10 township form of government having a population of more than eight thousand four hundred but
11 less than nine thousand inhabitants;

12 (15) Any fourth class city with a population of more than four hundred seventy but less than
13 five hundred twenty inhabitants located in a county of the third classification with a population of
14 more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

15 (16) Any third class city with a population of more than three thousand eight hundred but
16 less than four thousand inhabitants located in a county of the third classification with a population
17 of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

18 (17) Any fourth class city with a population of more than four thousand three hundred but
19 less than four thousand five hundred inhabitants located in a county of the third classification
20 without a township form of government with a population greater than sixteen thousand but less
21 than sixteen thousand two hundred inhabitants;

22 (18) Any fourth class city with a population of more than two thousand four hundred but
23 less than two thousand six hundred inhabitants located in a county of the first classification without
24 a charter form of government with a population of more than fifty-five thousand but less than sixty
25 thousand inhabitants;

26 (19) Any fourth class city with a population of more than two thousand five hundred but
27 less than two thousand six hundred inhabitants located in a county of the third classification with a
28 population of more than nineteen thousand one hundred but less than nineteen thousand two
29 hundred inhabitants;

30 (20) Any county of the third classification without a township form of government with a
31 population greater than sixteen thousand but less than sixteen thousand two hundred inhabitants;

32 (21) Any county of the second classification with a population of more than forty-four
33 thousand but less than fifty thousand inhabitants;

34 (22) Any third class city with a population of more than nine thousand five hundred but less
35 than nine thousand seven hundred inhabitants located in a county of the first classification without a
36 charter form of government and with a population of more than one hundred ninety-eight thousand
37 but less than one hundred ninety-eight thousand two hundred inhabitants;

38 (23) Any city of the fourth classification with more than five thousand two hundred but less
39 than five thousand three hundred inhabitants located in a county of the third classification without a
40 township form of government and with more than twenty-four thousand five hundred but less than
41 twenty-four thousand six hundred inhabitants;

42 (24) Any third class city with a population of more than nineteen thousand nine hundred but
43 less than twenty thousand in a county of the first classification without a charter form of
44 government and with a population of more than one hundred ninety-eight thousand but less than one
45 hundred ninety-eight thousand two hundred inhabitants;

46 (25) Any city of the fourth classification with more than two thousand six hundred but less
47 than two thousand seven hundred inhabitants located in any county of the third classification
48 without a township form of government and with more than fifteen thousand three hundred but less

1 than fifteen thousand four hundred inhabitants;

2 (26) Any county of the third classification without a township form of government and with
3 more than fourteen thousand nine hundred but less than fifteen thousand inhabitants;

4 (27) Any city of the fourth classification with more than five thousand four hundred but
5 fewer than five thousand five hundred inhabitants and located in more than one county;

6 (28) Any city of the fourth classification with more than six thousand three hundred but
7 fewer than six thousand five hundred inhabitants and located in more than one county through the
8 creation of a tourism district which may include, in addition to the geographic area of such city, the
9 area encompassed by the portion of the school district, located within a county of the first
10 classification with more than ninety-three thousand eight hundred but fewer than ninety-three
11 thousand nine hundred inhabitants, having an average daily attendance for school year 2005-06
12 between one thousand eight hundred and one thousand nine hundred;

13 (29) Any city of the fourth classification with more than seven thousand seven hundred but
14 less than seven thousand eight hundred inhabitants located in a county of the first classification with
15 more than ninety-three thousand eight hundred but less than ninety-three thousand nine hundred
16 inhabitants;

17 (30) Any city of the fourth classification with more than two thousand nine hundred but less
18 than three thousand inhabitants located in a county of the first classification with more than seventy-
19 three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants;

20 (31) Any city of the third classification with more than nine thousand three hundred but less
21 than nine thousand four hundred inhabitants;

22 (32) Any city of the fourth classification with more than three thousand eight hundred but
23 fewer than three thousand nine hundred inhabitants and located in any county of the first
24 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine
25 thousand eight hundred inhabitants;

26 (33) Any city of the fourth classification with more than one thousand eight hundred but
27 fewer than one thousand nine hundred inhabitants and located in any county of the first
28 classification with more than one hundred thirty-five thousand four hundred but fewer than one
29 hundred thirty-five thousand five hundred inhabitants;

30 (34) Any county of the third classification without a township form of government and with
31 more than twelve thousand one hundred but fewer than twelve thousand two hundred inhabitants

32 (35) Any city of the fourth classification with more than three thousand eight hundred but
33 fewer than four thousand inhabitants and located in more than one county; provided, however, that
34 motels owned by not-for-profit organizations are exempt; [or]

35 (36) Any city of the fourth classification with more than five thousand but fewer than five
36 thousand five hundred inhabitants and located in any county with a charter form of government and
37 with more than two hundred thousand but fewer than three hundred fifty thousand inhabitants; or

38 (37) Any city of the fourth classification with more than one thousand fifty but fewer than
39 one thousand two hundred inhabitants and located in any county of the first classification with more
40 than ninety-two thousand but fewer than one hundred one thousand inhabitants.

41 2. The governing body of any city or county listed in subsection 1 of this section may
42 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed
43 and breakfast inns and campgrounds and any docking facility which rents slips to recreational boats
44 which are used by transients for sleeping, which shall be at least two percent, but not more than five
45 percent per occupied room per night, except that such tax shall not become effective unless the
46 governing body of the city or county submits to the voters of the city or county at a state general,
47 primary or special election, a proposal to authorize the governing body of the city or county to
48 impose a tax pursuant to the provisions of this section and section 67.1362. The tax authorized by

1 this section and section 67.1362 shall be in addition to any charge paid to the owner or operator and
 2 shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used
 3 by the city or county solely for funding the promotion of tourism. Such tax shall be stated
 4 separately from all other charges and taxes.

5 67.1790. 1. The governing body of any county of the first classification with more than two
 6 hundred sixty thousand but fewer than three hundred thousand inhabitants or any city within such
 7 county may impose by order or ordinance a sales tax on all retail sales made within the county or
 8 city that are subject to sales tax under chapter 144 for the purpose of funding early childhood
 9 education programs in the county or city. The tax shall not exceed one quarter of one percent and
 10 shall be imposed solely for the purpose of funding early childhood education programs in the county
 11 or city. The tax authorized in this section shall be in addition to all other sales taxes imposed by law
 12 and shall be stated separately from all other charges and taxes. The order or ordinance imposing a
 13 sales tax under this section shall not become effective unless the governing body of the county or
 14 city submits to the voters residing within the county or city, at a general election, a proposal to
 15 authorize the governing body of the county or city to impose a tax under this section.

16 2. The question of whether the tax authorized by this section shall be imposed shall be
 17 submitted in substantially the following form:

18 OFFICIAL BALLOT

19 Shall (name of county/city) impose a (countywide/citywide) sales tax at a
 20 rate of (insert rate) percent for the purpose of funding early childhood education in the county or
 21 city?

22 _____ YES NO

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

25
 26 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 27 the question, the order or ordinance shall become effective on the first day of the second calendar
 28 quarter after the director of revenue receives notice of the adoption of the tax. If a majority of the
 29 votes cast on the question by the qualified voters voting thereon are opposed to the question, the
 30 county or city may not impose the sales tax authorized under this section unless and until the
 31 question is resubmitted under this section to the qualified voters and such question is approved by a
 32 majority of the qualified voters voting on the question.

33 3. On or after the effective date of any tax authorized under this section, the county or city
 34 that imposed the tax shall enter into an agreement with the director of the department of revenue for
 35 the purpose of collecting the tax authorized in this section. On or after the effective date of the tax
 36 the director of revenue shall be responsible for the administration, collection, enforcement, and
 37 operation of the tax, and sections 32.085 and 32.087 shall apply. All revenue collected under this
 38 section by the director of the department of revenue on behalf of any county or city, except for one
 39 percent for the cost of collection which shall be deposited in the state's general revenue fund, shall
 40 be deposited in a special trust fund, which is hereby created and shall be known as the "Early
 41 Childhood Education Sales Tax Trust Fund" and shall be used solely for the designated purposes.
 42 Moneys in the fund shall not be deemed to be state funds and shall not be commingled with any
 43 funds of the state. The director may make refunds from the amounts in the trust fund and credited
 44 to the county or city for erroneous payments and overpayments made and may redeem dishonored
 45 checks and drafts deposited to the credit of such county or city. Any funds in the special trust fund
 46 that are not needed for current expenditures shall be invested in the same manner as other funds are
 47 invested. Any interest and moneys earned on such investments shall be credited to the fund.

48 4. In order to permit sellers required to collect and report the sales tax to collect the amount

1 required to be reported and remitted, but not to change the requirements of reporting or remitting
2 the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing
3 body of the county or city may authorize the use of a bracket system similar to that authorized under
4 section 144.285, and notwithstanding the provisions of that section, this new bracket system shall be
5 used where this tax is imposed and shall apply to all taxable transactions. Beginning with the
6 effective date of the tax, every retailer in the county or city shall add the sales tax to the sale price,
7 and this tax shall be a debt of the purchaser to the retailer until paid and shall be recoverable at law
8 in the same manner as the purchase price. For purposes of this section, all retail sales shall be
9 deemed to be consummated at the place of business of the retailer.

10 5. All applicable provisions under sections 144.010 to 144.525 governing the state sales tax,
11 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax,
12 and all exemptions granted to agencies of government, organizations, and persons under sections
13 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The
14 same sales tax permit, exemption certificate, and retail certificate required under sections 144.010 to
15 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of
16 this section, and no additional permit or exemption certificate or retail certificate shall be required;
17 except that, the director of revenue may prescribe a form of exemption certificate for an exemption
18 from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for
19 payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations
20 provided under section 32.057 and sections 144.010 to 144.525 are hereby made applicable to
21 violations of this section. If any person is delinquent in the payment of the amount required to be
22 paid under this section, or in the event a determination has been made against the person for taxes
23 and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax
24 and penalty shall be the same as that provided under sections 144.010 to 144.525.

25 6. The governing body of any county or city that has adopted the sales tax authorized in this
26 section may submit the question of repeal of the tax to the voters at a general election. The ballot of
27 submission shall be in substantially the following form:

28 Shall (insert the name of the county or city) repeal the sales tax imposed at a rate
29 of (insert rate) percent for the purpose of funding early childhood education in the county or
30 city?

31 _____ YES NO

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

34
35 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
36 repeal, that repeal shall become effective on December thirty-first of the calendar year in which
37 such repeal was approved. If a majority of the votes cast on the question by the qualified voters
38 voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain
39 effective until the question is resubmitted under this section to the qualified voters and the repeal is
40 approved by a majority of the qualified voters voting on the question.

41 7. Whenever the governing body of any county or city that has adopted the sales tax
42 authorized in this section receives a petition, signed by ten percent of the registered voters of the
43 county or city voting in the last gubernatorial election, calling for an election to repeal the sales tax
44 imposed under this section, the governing body shall submit to the voters of the county or city a
45 proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters
46 voting thereon are in favor of the repeal, the repeal shall become effective on December thirty-first
47 of the calendar year in which such repeal was approved. If a majority of the votes cast on the
48 question by the qualified voters voting thereon are opposed to the repeal, then the sales tax

1 authorized in this section shall remain effective until the question is resubmitted under this section
 2 to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the
 3 question.

4 8. If the tax is repealed or terminated by any means, all funds remaining in the special trust
 5 fund shall continue to be used solely for the designated purposes, and the county or city shall notify
 6 the director of the department of revenue of the action at least thirty days before the effective date of
 7 the repeal and the director may order retention in the trust fund, for a period of one year, of two
 8 percent of the amount collected after receipt of such notice to cover possible refunds or
 9 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
 10 accounts. After one year has elapsed after the effective date of abolition of the tax in such county or
 11 city, the director shall remit the balance in the account to the county or city and close the account of
 12 that county or city. The director shall notify each county or city of each instance of any amount
 13 refunded or any check redeemed from receipts due the county or city.

14 9. The governing body of each county or city imposing the tax authorized under this section
 15 shall select an existing community task force to administer the revenue from the tax received by the
 16 county or city. Such revenue shall be expended only upon approval of an existing community task
 17 force selected by the governing body of the county or city to administer the funds and only in
 18 accordance with a budget approved by the county or city governing body.

19 10. Notwithstanding any other provision of law, any tax authorized under the provisions of
 20 this section shall be submitted to the voters of the taxing jurisdiction for retention or repeal every
 21 five years using the same procedure by which the imposition of the tax was voted. If a majority of
 22 the votes cast on the proposal by the qualified voters of the taxing jurisdiction voting thereon are in
 23 favor of retention, the tax shall continue in effect. If a majority of the votes cast on the proposal by
 24 the qualified voters of the taxing jurisdiction voting thereon are not in favor of retention, the tax
 25 shall be repealed and that repeal shall become effective December thirty-first of the calendar year in
 26 which such repeal was approved.

27 94.902. 1. The governing [body] bodies of the following cities may impose a tax as
 28 provided in this section:

29 (1) Any city of the third classification with more than twenty-six thousand three hundred
 30 but less than twenty-six thousand seven hundred inhabitants[, or];

31 (2) Any city of the fourth classification with more than thirty thousand three hundred but
 32 fewer than thirty thousand seven hundred inhabitants[, or];

33 (3) Any city of the fourth classification with more than twenty-four thousand eight hundred
 34 but fewer than twenty-five thousand inhabitants[.];

35 (4) Any special charter city with more than twenty-nine thousand but fewer than thirty-two
 36 thousand inhabitants; or

37 (5) Any city of the third classification with more than four thousand but fewer than four
 38 thousand five hundred inhabitants and located in any county of the first classification with more
 39 than two hundred thousand but fewer than two hundred sixty thousand inhabitants.

40 2. The governing body of any city listed in subsection 1 of this section may impose, by
 41 order or ordinance, a sales tax on all retail sales made in the city which are subject to taxation under
 42 chapter 144. The tax authorized in this section may be imposed in an amount of up to one-half of
 43 one percent, and shall be imposed solely for the purpose of improving the public safety for such
 44 city, including but not limited to expenditures on equipment, city employee salaries and benefits,
 45 and facilities for police, fire and emergency medical providers. The tax authorized in this section
 46 shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all
 47 other charges and taxes. The order or ordinance imposing a sales tax under this section shall not
 48 become effective unless the governing body of the city submits to the voters residing within the city,

1 at a county or state general, primary, or special election, a proposal to authorize the governing body
2 of the city to impose a tax under this section.

3 [2.] 3. The ballot of submission for the tax authorized in this section shall be in substantially
4 the following form:

5 Shall the city of (city's name) impose a citywide sales tax at a
6 rate of (insert rate of percent) percent for the purpose of improving the public safety of the
7 city?

8 YES NO

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

11 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
12 the proposal, then the ordinance or order and any amendments to the order or ordinance shall
13 become effective on the first day of the second calendar quarter after the director of revenue
14 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal by the
15 qualified voters voting thereon are opposed to the proposal, then the tax shall not become effective
16 unless the proposal is resubmitted under this section to the qualified voters and such proposal is
17 approved by a majority of the qualified voters voting on the proposal. However, in no event shall a
18 proposal under this section be submitted to the voters sooner than twelve months from the date of
19 the last proposal under this section.

20 [3.] 4. Any sales tax imposed under this section shall be administered, collected, enforced,
21 and operated as required in section 32.087. All sales taxes collected by the director of the
22 department of revenue under this section on behalf of any city, less one percent for cost of collection
23 which shall be deposited in the state's general revenue fund after payment of premiums for surety
24 bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby
25 created in the state treasury, to be known as the "City Public Safety Sales Tax Trust Fund". The
26 moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any
27 funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in this
28 fund shall not be transferred and placed to the credit of the general revenue fund. The director shall
29 keep accurate records of the amount of money in the trust fund and which was collected in each city
30 imposing a sales tax under this section, and the records shall be open to the inspection of officers of
31 the city and the public. Not later than the tenth day of each month the director shall distribute all
32 moneys deposited in the trust fund during the preceding month to the city which levied the tax.
33 Such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds
34 arising from the trust fund shall be by an appropriation act to be enacted by the governing body of
35 each such city. Expenditures may be made from the fund for any functions authorized in the
36 ordinance or order adopted by the governing body submitting the tax to the voters. If the tax is
37 repealed, all funds remaining in the special trust fund shall continue to be used solely for the
38 designated purposes. Any funds in the special trust fund which are not needed for current
39 expenditures shall be invested in the same manner as other funds are invested. Any interest and
40 moneys earned on such investments shall be credited to the fund.

41 [4.] 5. The director of the department of revenue may authorize the state treasurer to make
42 refunds from the amounts in the trust fund and credited to any city for erroneous payments and
43 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such
44 cities. If any city abolishes the tax, the city shall notify the director of the action at least ninety days
45 before the effective date of the repeal, and the director may order retention in the trust fund, for a
46 period of one year, of two percent of the amount collected after receipt of such notice to cover
47 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to
48 the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax

1 in such city, the director shall remit the balance in the account to the city and close the account of
 2 that city. The director shall notify each city of each instance of any amount refunded or any check
 3 redeemed from receipts due the city.

4 [5.] 6. The governing body of any city that has adopted the sales tax authorized in this
 5 section may submit the question of repeal of the tax to the voters on any date available for elections
 6 for the city. The ballot of submission shall be in substantially the following form:

7 Shall (insert the name of the city) repeal the sales tax
 8 imposed at a rate of (insert rate of percent) percent for the purpose of improving the public
 9 safety of the city?

10 YES NO

11 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
 12 effective on December thirty-first of the calendar year in which such repeal was approved. If a
 13 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the
 14 repeal, then the sales tax authorized in this section shall remain effective until the question is
 15 resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the
 16 qualified voters voting on the question.

17 [6.] 7. Whenever the governing body of any city that has adopted the sales tax authorized in
 18 this section receives a petition, signed by ten percent of the registered voters of the city voting in the
 19 last gubernatorial election, calling for an election to repeal the sales tax imposed under this section,
 20 the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority
 21 of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal,
 22 that repeal shall become effective on December thirty-first of the calendar year in which such repeal
 23 was approved. If a majority of the votes cast on the question by the qualified voters voting thereon
 24 are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under
 25 this section to the qualified voters and the repeal is approved by a majority of the qualified voters
 26 voting on the question.

27 [7.] 8. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
 28 apply to the tax imposed under this section.

29 182.802. 1. (1) Any public library district located in any of the following counties may
 30 impose a tax as provided in this section:

31 (a) At least partially within any county of the third classification without a township form of
 32 government and with more than forty thousand eight hundred but fewer than forty thousand nine
 33 hundred inhabitants;

34 (b) Any county of the third classification without a township form of government and with
 35 more than thirteen thousand five hundred but fewer than thirteen thousand six hundred inhabitants;

36 (c) Any county of the third classification without a township form of government and with
 37 more than thirteen thousand two hundred but fewer than thirteen thousand three hundred
 38 inhabitants;

39 (d) Any county of the third classification with a township form of government and with
 40 more than twenty-nine thousand seven hundred but fewer than twenty-nine thousand eight hundred
 41 inhabitants;

42 (e) Any county of the second classification with more than nineteen thousand seven hundred
 43 but fewer than nineteen thousand eight hundred inhabitants;

44 (f) Any county of the third classification with a township form of government and with
 45 more than thirty-three thousand one hundred but fewer than thirty-three thousand two hundred
 46 inhabitants;

47 (g) Any county of the third classification without a township form of government and with
 48 more than eighteen thousand but fewer than twenty thousand inhabitants and with a city of the third

1 classification with more than six thousand but fewer than seven thousand inhabitants as the county
2 seat;

3 (h) Any county of the fourth classification with more than twenty thousand but fewer than
4 thirty thousand inhabitants; or

5 (i) Any county of the third classification with more than thirteen thousand nine hundred but
6 fewer than fourteen thousand inhabitants.

7 (2) Any public library district listed in subdivision (1) of this subsection may, by a majority
8 vote of its board of directors, impose a tax not to exceed one-half of one cent on all retail sales
9 subject to taxation under sections 144.010 to 144.525 for the purpose of funding the operation and
10 maintenance of public libraries within the boundaries of such library district. The tax authorized by
11 this subsection shall be in addition to all other taxes allowed by law. No tax under this subsection
12 shall become effective unless the board of directors submits to the voters of the district, at a county
13 or state general, primary or special election, a proposal to authorize the tax, and such tax shall
14 become effective only after the majority of the voters voting on such tax approve such tax.

15 2. In the event the district seeks to impose a sales tax under this subsection, the question
16 shall be submitted in substantially the following form:

17 Shall a cent sales tax be levied on all retail sales within the district for the purpose of
18 providing funding for library district?

19 YES NO
20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
22 the proposal, then the tax shall become effective. If a majority of the votes cast by the qualified
23 voters voting are opposed to the proposal, then the board of directors shall have no power to impose
24 the tax unless and until another proposal to authorize the tax is submitted to the voters of the district
25 and such proposal is approved by a majority of the qualified voters voting thereon. The provisions
26 of sections 32.085 and 32.087 shall apply to any tax approved under this subsection.

27 3. As used in this section, "qualified voters" or "voters" means any individuals residing
28 within the district who are eligible to be registered voters and who have registered to vote under
29 chapter 115, or, if no individuals are eligible and registered to vote reside within the proposed
30 district, all of the owners of real property located within the proposed district who have
31 unanimously petitioned for or consented to the adoption of an ordinance by the governing body
32 imposing a tax authorized in this section. If the owner of the property within the proposed district is
33 a political subdivision or corporation of the state, the governing body of such political subdivision
34 or corporation shall be considered the owner for purposes of this section.

35 4. For purposes of this section the term "public library district" shall mean any city library
36 district, county library district, city-county library district, municipal library district, consolidated
37 library district, or urban library district.

38 192.300. 1. The county commissions [and] with the concurrence of the county health center
39 boards of the several counties may make and promulgate orders, ordinances, rules or regulations,
40 respectively as will tend to enhance the public health and prevent the entrance of infectious,
41 contagious, communicable or dangerous diseases into such county, but any orders, ordinances, rules
42 or regulations shall not be in conflict with any rules or regulations authorized and made by the
43 department of health and senior services in accordance with this chapter or by the department of
44 social services under chapter 198. The county commissions [and] with the concurrence of the
45 county health center boards of the several counties may establish reasonable fees to pay for any
46 costs incurred in carrying out such orders, ordinances, rules or regulations, however, the
47 establishment of such fees shall not deny personal health services to those individuals who are
48 unable to pay such fees or impede the prevention or control of communicable disease. Fees

1 generated shall be deposited in the county treasury. All fees generated under the provisions of this
2 section shall be used to support the public health activities for which they were generated. After the
3 promulgation and adoption of such orders, ordinances, rules or regulations by such county
4 commission [or county health board], such commission [or county health board] shall make and
5 enter an order or record declaring such orders, ordinances, rules or regulations to be printed and
6 available for distribution to the public in the office of the county clerk, and shall require a copy of
7 such order to be published in some newspaper in the county in three successive weeks, not later than
8 thirty days after the entry of such order, ordinance, rule or regulation. Any person, firm,
9 corporation or association which violates any of the orders or ordinances adopted, promulgated and
10 published by such county commission is guilty of a misdemeanor and shall be prosecuted, tried and
11 fined as otherwise provided by law. The county commission [or county health board] of any such
12 county has full power and authority to initiate the prosecution of any action under this section.

13 2. Notwithstanding the provisions of subsection 1 of this section, in the event of an
14 emergency, a county commission or the county health center board may make and promulgate any
15 orders, ordinances, rules, or regulations in order to protect public health, safety, or welfare, but the
16 orders, ordinances, rules, or regulations shall not be in conflict with any rules or regulations
17 authorized and made by the department of health and senior services in accordance with this chapter
18 or by the department of social services under chapter 198.

19 205.205. 1. The governing body of any hospital district established under sections 205.160
20 to 205.379 in any county of the third classification without a township form of government and with
21 more than ten thousand six hundred but fewer than ten thousand seven hundred inhabitants, [or] any
22 county of the third classification without a township form of government and with more than eleven
23 thousand seven hundred fifty but fewer than eleven thousand eight hundred fifty inhabitants, or any
24 county of the third classification with a township form of government and with more than twelve
25 thousand but fewer than fourteen thousand inhabitants and with a city of the fourth classification
26 with more than four thousand five hundred but fewer than five thousand inhabitants as the county
27 seat may, by resolution, abolish the property tax authorized in such district under this chapter and
28 impose a sales tax on all retail sales made within the district which are subject to sales tax under
29 chapter 144 and all sales of metered water services, electricity, electrical current and natural,
30 artificial or propane gas, wood, coal, or home heating oil for domestic use only as provided under
31 section 144.032. The tax authorized in this section shall be not more than one percent, and shall be
32 imposed solely for the purpose of funding the hospital district. The tax authorized in this section
33 shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all
34 other charges and taxes.

35 2. No such resolution adopted under this section shall become effective unless the governing
36 body of the hospital district submits to the voters residing within the district at a state general,
37 primary, or special election a proposal to authorize the governing body of the district to impose a tax
38 under this section. If a majority of the votes cast on the question by the qualified voters voting
39 thereon are in favor of the question, then the tax shall become effective on the first day of the
40 second calendar quarter after the director of revenue receives notification of adoption of the local
41 sales tax. If a majority of the votes cast on the question by the qualified voters voting thereon are
42 opposed to the question, then the tax shall not become effective unless and until the question is
43 resubmitted under this section to the qualified voters and such question is approved by a majority of
44 the qualified voters voting on the question.

45 3. All revenue collected under this section by the director of the department of revenue on
46 behalf of the hospital district, except for one percent for the cost of collection which shall be
47 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is
48 hereby created and shall be known as the "Hospital District Sales Tax Fund", and shall be used

1 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and
 2 shall not be commingled with any funds of the state. The director may make refunds from the
 3 amounts in the fund and credited to the district for erroneous payments and overpayments made,
 4 and may redeem dishonored checks and drafts deposited to the credit of such district. Any funds in
 5 the special fund which are not needed for current expenditures shall be invested in the same manner
 6 as other funds are invested. Any interest and moneys earned on such investments shall be credited
 7 to the fund.

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

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

28 6. If the tax is repealed or terminated by any means, all funds remaining in the special trust
 29 fund shall continue to be used solely for the designated purposes, and the hospital district shall
 30 notify the director of the department of revenue of the action at least ninety days before the effective
 31 date of the repeal and the director may order retention in the trust fund, for a period of one year, of
 32 two percent of the amount collected after receipt of such notice to cover possible refunds or
 33 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
 34 accounts. After one year has elapsed after the effective date of abolition of the tax in such district,
 35 the director shall remit the balance in the account to the district and close the account of that district.
 36 The director shall notify each district of each instance of any amount refunded or any check
 37 redeemed from receipts due the district."; and

38
 39 Further amend said bill, Page 3, Section 221.407, Line 76, by deleting the number "2027." and
 40 inserting in lieu thereof the following:

41
 42 "2028,

43 321.242. 1. The governing body of any fire protection district which operates within and
 44 has boundaries identical to a city with a population of at least thirty thousand but not more than
 45 thirty-five thousand inhabitants which is located in a county of the first classification, excluding a
 46 county of the first classification having a population in excess of nine hundred thousand, or the
 47 governing body of any municipality having a municipal fire department may impose a sales tax in
 48 an amount of up to one-fourth of one percent on all retail sales made in such fire protection district

1 or municipality which are subject to taxation pursuant to the provisions of sections 144.010 to
 2 144.525. The tax authorized by this section shall be in addition to any and all other sales taxes
 3 allowed by law, except that no sales tax imposed pursuant to the provisions of this section shall be
 4 effective unless the governing body of the fire protection district or municipality submits to the
 5 voters of such fire protection district or municipality, at a county or state general, primary or special
 6 election, a proposal to authorize the governing body of the fire protection district or municipality to
 7 impose a tax.

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

10 Shall (insert name of district or municipality) impose a sales tax of
 11 (insert rate of tax) for the purpose of providing revenues for the operation of the (insert
 12 fire protection district or municipal fire department)?

13 YES NO

14 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 15 the proposal, then the sales tax authorized in this section shall be in effect. If a majority of the votes
 16 cast by the qualified voters voting are opposed to the proposal, then the governing body of the fire
 17 protection district or municipality shall not impose the sales tax authorized in this section unless and
 18 until the governing body of such fire protection district or municipality resubmits a proposal to
 19 authorize the governing body of the fire protection district or municipality to impose the sales tax
 20 authorized by this section and such proposal is approved by a majority of the qualified voters voting
 21 thereon.

22 3. All revenue received by a fire protection district or municipality from the tax authorized
 23 pursuant to the provisions of this section shall be deposited in a special trust fund and shall be used
 24 solely for the operation of the fire protection district or the municipal fire department.

25 4. All sales taxes collected by the director of revenue pursuant to this section or section
 26 321.246 on behalf of any fire protection district or municipality, less one percent for cost of
 27 collection which shall be deposited in the state's general revenue fund after payment of premiums
 28 for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is
 29 hereby created, to be known as the "Fire Protection Sales Tax Trust Fund". Any moneys in the fire
 30 protection district sales tax trust fund created prior to August 28, 1999, shall be transferred to the
 31 fire protection sales tax trust fund. The moneys in the fire protection sales tax trust fund shall not
 32 be deemed to be state funds and shall not be commingled with any funds of the state. The director
 33 of revenue shall keep accurate records of the amount of money in the trust fund and of the amounts
 34 which were collected in each fire protection district or municipality imposing a sales tax pursuant to
 35 this section, and the records shall be open to the inspection of officers of the fire protection district
 36 or municipality and the public. Not later than the tenth day of each month, the director of revenue
 37 shall distribute all moneys deposited in the trust fund during the preceding month to the fire
 38 protection district or municipality which levied the tax. Such funds shall be deposited with the
 39 treasurer of each such fire protection district or municipality, and all expenditures of funds arising
 40 from the fire protection sales tax trust fund shall be for the operation of the fire protection district or
 41 the municipal fire department and for no other purpose.

42 5. The director of revenue may [authorize the state treasurer to] make refunds from the
 43 amounts in the trust fund and credited to any fire protection district or municipality for erroneous
 44 payments and overpayments made and may redeem dishonored checks and drafts deposited to the
 45 credit of such fire protection districts or municipalities. If any fire protection district or
 46 municipality abolishes the tax, the fire protection district or municipality shall notify the director of
 47 revenue of the action at least ninety days prior to the effective date of the repeal and the director of
 48 revenue may order retention in the trust fund, for a period of one year, of two percent of the amount

1 collected after receipt of such notice to cover possible refunds or overpayment of the tax and to
 2 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has
 3 elapsed after the effective date of abolition of the tax in such fire protection district or municipality,
 4 the director of revenue shall remit the balance in the account to the fire protection district or
 5 municipality and close the account of that fire protection district or municipality. The director of
 6 revenue shall notify each fire protection district or municipality of each instance of any amount
 7 refunded or any check redeemed from receipts due the fire protection district or municipality. In the
 8 event a tax within a fire protection district is approved pursuant to this section, and such fire
 9 protection district is dissolved, if the boundaries of the fire protection district are identical to that of
 10 the city, the tax shall continue and proceeds shall be distributed to the governing body of the city
 11 formerly containing the fire protection district and the proceeds of the tax shall be used for fire
 12 protection services within such city.

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

15 321.246. 1. The governing body of any fire protection district which operates within both a
 16 county of the first classification with a charter form of government and with a population greater
 17 than six hundred thousand but less than nine hundred thousand and a county of the fourth
 18 classification with a population greater than thirty thousand but less than thirty-five thousand and
 19 that adjoins a county of the first classification with a charter form of government, [or] the governing
 20 body of any fire protection district which contains a city of the fourth classification having a
 21 population greater than two thousand four hundred when the city is located in a county of the first
 22 classification without a charter form of government having a population greater than one hundred
 23 fifty thousand and the county contains a portion of a city with a population greater than three
 24 hundred fifty thousand, or the governing body of any fire protection district which operates in a
 25 county of the third classification with a population greater than fourteen thousand but less than
 26 fourteen thousand two hundred may impose a sales tax in an amount of up to one-half of one
 27 percent on all retail sales made in such fire protection district which are subject to taxation pursuant
 28 to the provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in
 29 addition to any and all other sales taxes allowed by law, except that no sales tax imposed pursuant to
 30 the provisions of this section shall be effective unless the governing body of the fire protection
 31 district submits to the voters of the fire protection district, at a county or state general, primary or
 32 special election, a proposal to authorize the governing body of the fire protection district to impose
 33 a tax.

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

36 Shall the fire protection district of (district's name) impose a district-wide sales
 37 tax of for the purpose of providing revenues for the operation of the fire protection district?
 38 YES NO

39 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 40 the proposal, then the sales tax authorized in this section shall be in effect. If a majority of the votes
 41 cast by the qualified voters voting are opposed to the proposal, then the governing body of the fire
 42 protection district shall not impose the sales tax authorized in this section unless and until the
 43 governing body of the fire protection district resubmits a proposal to authorize the governing body
 44 of the fire protection district to impose the sales tax authorized by this section and such proposal is
 45 approved by a majority of the qualified voters voting thereon.

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

1 4. All sales taxes collected by the director of revenue pursuant to this section on behalf of
2 any fire protection district, less one percent for cost of collection which shall be deposited in the
3 state's general revenue fund after payment of premiums for surety bonds as provided in section
4 32.087, shall be deposited in the fire protection district sales tax trust fund established pursuant to
5 section 321.242. The moneys in the fire protection district sales tax trust fund shall not be deemed
6 to be state funds and shall not be commingled with any funds of the state. The director of revenue
7 shall keep accurate records of the amount of money in the trust and which was collected in each fire
8 protection district imposing a sales tax pursuant to this section, and the records shall be open to the
9 inspection of officers of the fire protection district and the public. Not later than the tenth day of
10 each month, the director of revenue shall distribute all moneys deposited in the trust fund during the
11 preceding month to the fire protection district which levied the tax. Such funds shall be deposited
12 with the treasurer of each such fire protection district, and all expenditures of funds arising from the
13 fire protection district sales tax trust fund shall be for the operation of the fire protection district and
14 for no other purpose.

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

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

34
35 Further amend said bill by amending the title, enacting clause, and intersectional references
36 accordingly.