

SECOND REGULAR SESSION

HOUSE BILL NO. 2386

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WILSON.

5115H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 321.552, RSMo, and to enact in lieu thereof one new section relating to a sales tax for emergency services.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 321.552, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 321.552, to read as follows:

321.552. 1. Except in any county of the first classification with over two hundred thousand inhabitants, or any county of the first classification without a charter form of government and with more than seventy-three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants; or any county of the first classification without a charter form of government and with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants; or any county with a charter form of government with over one million inhabitants; or any county with a charter form of government with over two hundred eighty thousand inhabitants but less than three hundred thousand inhabitants, the governing body of any ambulance or fire protection district may impose a sales tax in an amount up to ~~one-half of~~ one percent on all retail sales made in such ambulance or fire protection district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525 provided that such sales tax shall be accompanied by a reduction in the district's tax rate as defined in section 137.073. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this section shall be effective unless the governing body of the ambulance or fire protection district submits to the voters of such ambulance or fire protection district, at a municipal or state

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 general, primary or special election, a proposal to authorize the governing body of the ambulance
18 or fire protection district to impose a tax pursuant to this section.

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

21 Shall _____ (insert name of ambulance or fire protection district) impose a sales
22 tax of _____ (insert amount up to ~~one-half of~~ one percent) for the purpose of
23 providing revenues for the operation of the _____ (insert name of ambulance or
24 fire protection district) and the total property tax levy on properties in the _____
25 (insert name of the ambulance or fire protection district) shall be reduced
26 annually by an amount which reduces property tax revenues by an amount equal
27 to fifty percent of the previous year's revenue collected from this sales tax?

28 YES NO

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

31 3. If a majority of the votes cast on the proposal by the qualified voters voting thereon
32 are in favor of the proposal, then the sales tax authorized in this section shall be in effect and the
33 governing body of the ambulance or fire protection district shall lower the level of its tax rate by
34 an amount which reduces property tax revenues by an amount equal to fifty percent of the
35 amount of sales tax collected in the preceding year. If a majority of the votes cast by the
36 qualified voters voting are opposed to the proposal, then the governing body of the ambulance
37 or fire protection district shall not impose the sales tax authorized in this section unless and until
38 the governing body of such ambulance or fire protection district resubmits a proposal to
39 authorize the governing body of the ambulance or fire protection district to impose the sales tax
40 authorized by this section and such proposal is approved by a majority of the qualified voters
41 voting thereon.

42 4. All revenue received by a district from the tax authorized pursuant to this section shall
43 be deposited in a special trust fund, and be used solely for the purposes specified in the proposal
44 submitted pursuant to this section for so long as the tax shall remain in effect.

45 5. All sales taxes collected by the director of revenue pursuant to this section, less one
46 percent for cost of collection which shall be deposited in the state's general revenue fund after
47 payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a
48 special trust fund, which is hereby created, to be known as the "Ambulance or Fire Protection
49 District Sales Tax Trust Fund". The moneys in the ambulance or fire protection district sales tax
50 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
51 the state. The director of revenue shall keep accurate records of the amount of money in the trust
52 and the amount collected in each district imposing a sales tax pursuant to this section, and the

53 records shall be open to inspection by officers of the county and to the public. Not later than the
54 tenth day of each month the director of revenue shall distribute all moneys deposited in the trust
55 fund during the preceding month to the governing body of the district which levied the tax; such
56 funds shall be deposited with the board treasurer of each such district.

57 6. The director of revenue may make refunds from the amounts in the trust fund and
58 credit any district for erroneous payments and overpayments made, and may redeem dishonored
59 checks and drafts deposited to the credit of such district. If any district abolishes the tax, the
60 district shall notify the director of revenue of the action at least ninety days prior to the effective
61 date of the repeal and the director of revenue may order retention in the trust fund, for a period
62 of one year, of two percent of the amount collected after receipt of such notice to cover possible
63 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the
64 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax
65 in such district, the director of revenue shall remit the balance in the account to the district and
66 close the account of that district. The director of revenue shall notify each district of each
67 instance of any amount refunded or any check redeemed from receipts due the district.

68 7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
69 apply to the tax imposed pursuant to this section.

✓