

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill No. 555, Page 68, Section 144.757, Line 125,
2 by inserting after all of said section and line the following:

3
4 "144.759. 1. All local use taxes collected by the director of revenue pursuant to sections
5 144.757 to 144.761 on behalf of any county or municipality, less one percent for cost of collection,
6 which shall be deposited in the state's general revenue fund after payment of premiums for surety
7 bonds as provided in section 32.087 shall be deposited with the state treasurer in a local use tax trust
8 fund, which fund shall be separate and apart from the local sales tax trust funds. The moneys in
9 such local use tax trust fund shall not be deemed to be state funds and shall not be commingled with
10 any funds of the state. The director of revenue shall keep accurate records of the amount of money
11 in the trust fund which was collected in each county or municipality imposing a local use tax, and
12 the records shall be open to the inspection of officers of the county or municipality and to the public.
13 No later than the tenth day of each month, the director of revenue shall distribute all moneys
14 deposited in the trust fund during the preceding month, except as provided in subsection 2 of this
15 section, to the county or municipality treasurer, or such other officer as may be designated by the
16 county or municipality ordinance or order, of each county or municipality imposing the tax
17 authorized by sections 144.757 to 144.761, the sum due the county or municipality as certified by
18 the director of revenue.

19 2. Subject to the provisions of subsection 1 of this section, the director of revenue shall
20 distribute all moneys which would be due any county having a charter form of government and
21 having a population of nine hundred thousand or more to the county treasurer or such other officer
22 as may be designated by county ordinance, who shall distribute ~~[such moneys as follows: the]~~ that
23 portion of the use [tax] taxes imposed by the county ~~[which equals one half the rate of sales tax in~~
24 ~~effect for such county shall be disbursed to the county treasurer for expenditure throughout the~~
25 ~~county for public safety, parks, and job creation, subject to any qualifications and regulations~~
26 ~~adopted by ordinance of the county. Such ordinance shall require an audited comprehensive~~
27 ~~financial report detailing the management and use of such funds each year. Such ordinance shall~~
28 ~~also require that the county and the municipal league of the county jointly prepare a strategy to~~
29 ~~guide expenditures of funds and conduct an annual review of the strategy. The treasurer or such~~
30 ~~other officer as may be designated by county ordinance shall distribute one-third of the balance to~~
31 ~~the county and to each city, town and village in group B according to section 66.620 as modified by~~
32 ~~this section, a portion of the two-thirds remainder of such balance equal to the percentage ratio that~~
33 ~~the population of each such city, town or village bears to the total population of all such group B~~
34 ~~cities, towns and villages. For the purposes of this subsection, population shall be determined by the~~
35 ~~last federal decennial census or the latest census that determines the total population of the county~~
36 ~~and all political subdivisions therein. For the purposes of this subsection, each city, town or village~~

Action Taken _____ Date _____

1 in group A according to section 66.620 but whose per capita sales tax receipts during the preceding
2 calendar year pursuant to sections 66.600 to 66.630 were less than the per capita countywide
3 average of all sales tax receipts during the preceding calendar year, shall be treated as a group B
4 city, town or village until the per capita amount distributed to such city, town or village equals the
5 difference between the per capita sales tax receipts during the preceding calendar year and the per
6 capita countywide average of all sales tax receipts during the preceding calendar year] that is equal
7 to the rate of sales taxes imposed by the county pursuant to sections 66.600 and 67.547 to the cities,
8 towns, and villages within such county and to the unincorporated area of the county on the ratio of
9 the population that each such city, town, village, and the unincorporated areas of the county bears to
10 the total population of the county; provided, however, the county treasurer or other officer shall
11 distribute that portion of the use tax imposed by the county equal to the rate of sales tax imposed by
12 the county pursuant to section 67.547 for the purpose of funding zoological activities and zoological
13 facilities of the zoological park subdistrict of the metropolitan zoological park and museum district
14 as created pursuant to section 184.350.

15 3. The director of revenue may authorize the state treasurer to make refunds from the
16 amounts in the trust fund and credited to any county or municipality for erroneous payments and
17 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such
18 counties or municipalities. If any county or municipality abolishes the tax, the county or
19 municipality shall notify the director of revenue of the action at least ninety days prior to the
20 effective date of the repeal, and the director of revenue may order retention in the trust fund, for a
21 period of one year, of two percent of the amount collected after receipt of such notice to cover
22 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to
23 the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax
24 in such county or municipality, the director of revenue shall authorize the state treasurer to remit the
25 balance in the account to the county or municipality and close the account of that county or
26 municipality. The director of revenue shall notify each county or municipality of each instance of
27 any amount refunded or any check redeemed from receipts due the county or municipality.

28 4. Except as modified in sections 144.757 to 144.761, all provisions of sections 32.085 and
29 32.087 applicable to the local sales tax, except for subsection 12 of section 32.087, and all
30 provisions of sections 144.600 to 144.745 shall apply to the tax imposed pursuant to sections
31 144.757 to 144.761, and the director of revenue shall perform all functions incident to the
32 administration, collection, enforcement, and operation of the tax."; and

33
34 Further amend said bill by amending the title, enacting clause, and intersectional references
35 accordingly.