

SECOND REGULAR SESSION

# HOUSE BILL NO. 2214

## 101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HURLBERT.

4148H.01I

DANA RADEMAN MILLER, Chief Clerk

### AN ACT

To repeal sections 94.900, 94.902, 94.903, 144.518, 321.241, 321.242, 321.244, and 321.246, RSMo, and to enact in lieu thereof four new sections relating to a public safety sales tax.

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

Section A. Sections 94.900, 94.902, 94.903, 144.518, 321.241, 321.242, 321.244, and 321.246, RSMo, are repealed and four new sections enacted in lieu thereof, to be known as sections 94.905, 144.518, 321.244, and 321.900, to read as follows:

**94.905. 1. The governing body of any city is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one percent on all retail sales made in such city which are subject to taxation under the provisions of sections 144.010 to 144.525 for the purpose of improving the public safety for such city including, but not limited to, expenditures on equipment, city employee salaries and benefits, and facilities for police, firefighters, and emergency medical providers. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions of this section shall be effective unless the governing body of the city submits to the voters of the city, at a county or state general election, a proposal to authorize the governing body of the city to impose a tax.**

**2. If the proposal submitted involves only authorization to impose the tax authorized by this section, the ballot of submission shall contain, but need not be limited to, the following language:**

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.

15 Shall the city of \_\_\_\_\_ (city's name) impose a citywide sales tax of  
16 \_\_\_\_\_ (insert amount) for the purpose of improving the public  
17 safety of the city?

18 ☐ Yes

☐ No

19 If you are in favor of the question, place an "X" in the box  
20 opposite "YES". If you are opposed to the question, place an "X"  
21 in the box opposite "NO".  
22

23 If a four-sevenths majority of the votes cast on the proposal by the qualified voters  
24 voting thereon are in favor of the proposal submitted pursuant to this subsection, the  
25 ordinance or order and any amendments thereto shall be in effect on the first day of the  
26 second calendar quarter after the director of revenue receives notification of adoption of  
27 the local sales tax. If a proposal receives less than the required four-sevenths majority,  
28 the governing body of the city shall have no power to impose the sales tax herein  
29 authorized unless and until the governing body of the city shall again have submitted  
30 another proposal to authorize the governing body of the city to impose the sales tax  
31 authorized by this section and such proposal is approved by the required four-sevenths  
32 majority of the qualified voters voting thereon. However, in no event shall a proposal  
33 pursuant to this section be submitted to the voters sooner than twelve months from the  
34 date of the last proposal pursuant to this section.

35 3. Notwithstanding any provision of this section or any other law to the contrary,  
36 any city with a public safety sales tax in effect prior to August 28, 2022, may:

37 (1) Continue to impose the public safety sales tax previously authorized; or

38 (2) Impose a new public safety sales tax as provided under this section; however,  
39 such city shall not enact a new public safety sales tax under this section without  
40 discontinuing any public safety sales tax authorized prior to August 28, 2022.

41 4. The provisions of this section shall not be construed as an authorization upon  
42 any sales tax previously authorized.

144.518. 1. In addition to the exemptions granted pursuant to section 144.030, there  
2 is hereby specifically exempted from the provisions of sections 144.010 to 144.525, sections  
3 144.600 to 144.761, sections 190.335 to 190.337, section 238.235, section 238.236, section  
4 238.410, ~~[section 321.242,]~~ section 573.505, section 644.032, and any local sales tax law as  
5 defined in section 32.085, and from the computation of the tax levied, assessed or payable  
6 pursuant to sections 144.010 to 144.525, sections 144.600 to 144.761, sections 190.335 to  
7 190.337, section 238.235, section 238.236, section 238.410, ~~[section 321.242,]~~ section  
8 573.505, section 644.032, and any local sales tax law as defined in section 32.085, coin-

9 operated amusement devices and parts for such devices purchased prior to September 1, 2007,  
10 where sales tax is paid on the gross receipts derived from the use of such devices.

11 2. Beginning September 1, 2007, in addition to any other exemption provided by law,  
12 there is hereby specifically exempted from the provisions of sections 144.010 to 144.525,  
13 sections 144.600 to 144.761, sections 190.335 to 190.337, section 238.235, section 238.236,  
14 section 238.410, ~~[section 321.242,]~~ section 573.505, section 644.032, and any local sales tax  
15 law as defined in section 32.085, and from the computation of the tax levied, assessed, or  
16 payable pursuant to sections 144.010 to 144.525, sections 144.600 to 144.761, sections  
17 190.335 to 190.337, section 238.235, section 238.236, section 238.410, ~~[section 321.242,]~~  
18 section 573.505, section 644.032, and any local sales tax law as defined in section 32.085,  
19 amounts paid for the temporary use of a coin-operated amusement device.

20 3. As used in this section, "coin-operated amusement device" means a device  
21 accepting payment or items representing payments to allow one or more users temporary use  
22 of the device for entertainment or amusement purposes. Examples of coin-operated  
23 amusement devices include, but are not limited to, video games, pinball games, table games  
24 such as billiards and air hockey, and redemption games such as the claw and skee ball that  
25 may award prizes of tangible personal property.

26 4. In addition to any other exemptions provided by law, there is hereby specifically  
27 exempted from the provisions of sections 144.010 to 144.525, sections 144.600 to 144.761,  
28 sections 190.335 to 190.337, section 238.235, section 238.236, section 238.410, ~~[section~~  
29 ~~321.242,]~~ section 573.505, section 644.032, and any local sales tax law as defined in section  
30 32.085, and from the computation of the tax levied, assessed, or payable pursuant to sections  
31 144.010 to 144.525, sections 144.600 to 144.761, sections 190.335 to 190.337, section  
32 238.235, section 238.236, section 238.410~~[, section 321.242,]~~ section 573.505, section  
33 644.032, and any local sales tax law as defined in section 32.085, vending machines or parts  
34 for vending machines used in a commercial vending business where sales tax is paid on the  
35 gross receipts derived from such vending machines.

321.244. 1. Any fire protection district which has revised or reduced any levy which  
2 it has been authorized to impose under the provisions of section 321.225, 321.240, ~~[321.241,]~~  
3 321.243, ~~[321.246,]~~ 321.610, or 321.620, under any provision of the constitution or laws of  
4 this state, may increase each such revised or reduced levy up to, but not in excess of, the  
5 maximum limits allowed under the section authorizing the rate of levy sought to be increased  
6 by submitting the following proposition to the voters of the district at any primary, general or  
7 special election:

8 

Shall the board of directors of the _____ Fire Protection District be 9 authorized to increase the rate of levy for _____ (insert purpose of
---

which tax is levied) from \_\_\_\_\_ cents to \_\_\_\_\_ cents on each one hundred dollars of assessed valuation?

☐ Yes

☐ No

2. If any of the propositions submitted under subsection 1 of this section is approved by a majority of the voters of the district voting thereon, the board of directors may increase the levy which was the subject of such proposition to the amount authorized by such proposition.

**321.900. 1. The governing body of any fire protection district, or the governing body of any municipality having a municipal fire department or contracting for fire protection services, may impose a sales tax in an amount of up to one-half of one percent on all retail sales made in such fire protection district or municipality which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525. 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 fire protection district or municipality submits to the voters of the fire protection district, at a county or state general election, a proposal to authorize the governing body of the fire protection district to impose a tax.**

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

Shall \_\_\_\_\_ (insert name of district or municipality) impose a sales tax of \_\_\_\_\_ (insert amount) for the purpose of providing revenues for the operation of the \_\_\_\_\_ (insert fire protection district/municipal fire department/municipal contract for fire protection services)?

☐ 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 four-sevenths majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, the sales tax authorized in this section shall be in effect. However, if four-sevenths of the votes cast by the qualified voters voting thereon do not vote in favor of the tax authorized by this section, the governing body of the fire protection district or municipality shall not impose the sales tax authorized in this section unless and until the governing body of the fire protection district or municipality resubmits a proposal to authorize the governing body of the fire protection

30 district or municipality to impose the sales tax authorized by this section and such  
31 proposal is approved by a four-sevenths majority of the qualified voters voting thereon.

32       3. All revenue received by a fire protection district or municipality from the tax  
33 authorized pursuant to the provisions of this section shall be deposited in a special trust  
34 fund and shall be used solely for the operation of the fire protection district, the  
35 municipal fire department, or the municipal contract for fire protection services.

36       4. All sales taxes collected by the director of revenue pursuant to this section on  
37 behalf of any fire protection district or municipality, less one percent for cost of  
38 collection which shall be deposited in the state's general revenue fund after payment of  
39 premiums for surety bonds as provided in section 32.087, shall be deposited in a special  
40 trust fund, which is hereby created, to be known as the "Fire Protection Sales Tax Trust  
41 Fund". The moneys in the fund shall not be deemed to be state funds and shall not be  
42 commingled with any funds of the state. The director of revenue shall keep accurate  
43 records of the amount of moneys in the fund and which was collected in each fire  
44 protection district or municipality imposing a sales tax pursuant to this section, and the  
45 records shall be open to the inspection of officers of the fire protection district or  
46 municipality and the public. Not later than the tenth day of each month, the director of  
47 revenue shall distribute all moneys deposited in the trust fund during the preceding  
48 month to the fire protection district or municipality which levied the tax. Such funds  
49 shall be deposited with the treasurer of each such fire protection district or municipality,  
50 and all expenditures of funds arising from the fire protection district or municipality  
51 sales tax trust fund shall be for the operation of the fire protection district, the  
52 municipal fire department, or the municipal contract for fire protection services and for  
53 no other purpose.

54       5. Except as modified in this section, all provisions of sections 32.085 and 32.087  
55 shall apply to the tax imposed pursuant to this section.

56       6. Notwithstanding any provision of this section or any other law to the contrary,  
57 any fire protection district or municipality with a public safety sales tax in effect prior to  
58 August 28, 2022, may:

59       (1) Continue to impose the public safety sales tax previously authorized; or

60       (2) Impose a new public safety sales tax as provided under this section; however,  
61 such fire protection district or municipality shall not enact a new public safety sales tax  
62 under this section without discontinuing any public safety sales tax authorized prior to  
63 August 28, 2022.

64       7. The provisions of this section shall not be construed as an authorization upon  
65 any sales tax previously authorized.

~~[94.900. 1. (1) The governing body of the following cities may impose a tax as provided in this section:~~

~~(a) Any city of the third classification with more than ten thousand eight hundred but less than ten thousand nine hundred inhabitants located at least partly within a county of the first classification with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants;~~

~~(b) Any city of the fourth classification with more than four thousand five hundred but fewer than five thousand inhabitants;~~

~~(c) Any city of the fourth classification with more than eight thousand nine hundred but fewer than nine thousand inhabitants;~~

~~(d) Any home rule city with more than forty-eight thousand but fewer than forty-nine thousand inhabitants;~~

~~(e) Any home rule city with more than seventy-three thousand but fewer than seventy-five thousand inhabitants;~~

~~(f) Any city of the fourth classification with more than thirteen thousand five hundred but fewer than sixteen thousand inhabitants;~~

~~(g) Any city of the fourth classification with more than seven thousand but fewer than eight thousand inhabitants;~~

~~(h) Any city of the fourth classification with more than four thousand but fewer than four thousand five hundred inhabitants and located in any county of the first classification with more than one hundred fifty thousand but fewer than two hundred thousand inhabitants;~~

~~(i) Any city of the third classification with more than thirteen thousand but fewer than fifteen thousand inhabitants and located in any county of the third classification without a township form of government and with more than thirty-three thousand but fewer than thirty-seven thousand inhabitants; or~~

~~(j) Any city of the fourth classification with more than three thousand but fewer than three thousand three hundred inhabitants and located in any county of the third classification without a township form of government and with more than eighteen thousand but fewer than twenty thousand inhabitants and that is not the county seat of such county.~~

~~(2) The governing body of any city listed in subdivision (1) of this subsection is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one half of one percent on all retail sales made in such city which are subject to taxation under the provisions of sections 144.010 to 144.525 for the purpose of improving the public safety for such city, including but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical providers. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions of this section shall be effective unless the governing body of the city submits to the voters of the city, at a county or state general, primary or special election, a proposal to authorize the governing body of the city to impose a tax.~~

~~2. If the proposal submitted involves only authorization to impose the tax authorized by this section, the ballot of submission shall contain, but need not be limited to, the following language:~~

Shall the city of \_\_\_\_\_ (city's name) impose a citywide sales tax of \_\_\_\_\_ (insert amount) for the purpose of improving the public safety of the city?

☐ 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 and any amendments thereto shall be in effect on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales tax. If a proposal receives less than the required majority, then the governing body of the city shall have no power to impose the sales tax herein authorized unless and until the governing body of the city shall again have submitted another proposal to authorize the governing body of the city 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 city from the tax authorized under the provisions of this section shall be deposited in a special trust fund and shall be used solely for improving the public safety for such city for so long as the tax shall remain in effect.

4. Once the tax authorized by this section is abolished or is terminated by any means, all funds remaining in the special trust fund shall be used solely for improving the public safety for the city. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city funds.

5. All sales taxes collected by the director of the department of revenue under this section on behalf of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund. The director of the department of revenue shall keep accurate records of the amount of money in the trust and which was collected in each city imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director of the department of revenue shall distribute all moneys deposited in the trust fund during the preceding month to

the city which levied the tax; such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters.

6. The director of the department of revenue may make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of the department of revenue of the action at least ninety days prior to the effective date of the repeal and the director of the department 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 city, the director of the department of revenue shall remit the balance in the account to the city and close the account of that city. The director of the department of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

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

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

(1) Any city of the third classification with more than twenty-six thousand three hundred but less than twenty-six thousand seven hundred inhabitants;

(2) Any city of the fourth classification with more than thirty thousand three hundred but fewer than thirty thousand seven hundred inhabitants;

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

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

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

(6) Any city of the fourth classification with more than nine thousand five hundred but fewer than ten thousand eight hundred inhabitants;

(7) Any city of the fourth classification with more than five hundred eighty but fewer than six hundred fifty inhabitants;

(8) Any city of the fourth classification with more than two thousand seven hundred but fewer than three thousand inhabitants and located in any county of the first classification with more than eighty-three thousand but fewer than ninety-two thousand inhabitants; or



~~(9) Any city of the fourth classification with more than two thousand four hundred but fewer than two thousand seven hundred inhabitants and located in any county of the third classification without a township form of government and with more than ten thousand but fewer than twelve thousand inhabitants.~~

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

~~3. The ballot of submission for the tax authorized in this section shall be in substantially the following form:~~

<p>Shall the city of _____ (city's name) impose a citywide sales tax at a rate of _____ (insert rate of percent) percent for the purpose of improving the public safety of the city?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>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".</p>
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~~If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments to the order or ordinance shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become effective unless the proposal is resubmitted under this section to the qualified voters and such proposal is approved by a majority of the qualified voters voting on the proposal. However, in no event shall a proposal under this section be submitted to the voters sooner than twelve months from the date of the last proposal under this section.~~

~~4. Any sales tax imposed under this section shall be administered, collected, enforced, and operated as required in section 32.087. All sales taxes collected by the director of the department of revenue under this section on behalf of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust~~

fund, which is hereby created in the state treasury, to be known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund. The director shall keep accurate records of the amount of money in the trust fund and which was collected in each city imposing a sales tax under this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the tax. Such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

5. The director of the department of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of the action at least ninety days before the effective date of the repeal, and the director 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 city, the director shall remit the balance in the account to the city and close the account of that city. The director shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

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

Shall _____ (insert the name of the city) repeal the sales tax imposed at a rate of _____ (insert rate of percent) percent for the purpose of improving the public safety of the city? <input type="checkbox"/> Yes <input type="checkbox"/> No
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If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by

the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the qualified voters voting on the question.

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

8. Any sales tax imposed under this section by a city described under subdivision (6) of subsection 1 of this section that is in effect as of December 31, 2038, shall automatically expire. No city described under subdivision (6) of subsection 1 of this section shall collect a sales tax pursuant to this section on or after January 1, 2039. Subsection 7 of this section shall not apply to a sales tax imposed under this section by a city described under subdivision (6) of subsection 1 of this section.

9. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.]

[94.903. 1. The governing body of any city of the fourth classification with more than nine thousand five hundred but fewer than ten thousand eight hundred inhabitants may impose, by order or ordinance, a sales tax on all retail sales made in the city that are subject to taxation under chapter 144. The tax authorized under this section may be imposed in an amount of up to one half of one percent and shall be imposed solely for the purpose of improving the public safety for such city including, but not limited to, expenditures on equipment, city public safety employee salaries and benefits, and facilities for police, fire, and emergency medical providers. The tax authorized under this section shall be in addition to all other sales taxes imposed by law and shall be stated separately from all other charges and taxes. The order or ordinance imposing a sales tax under this section shall not become effective unless the governing body of the city submits to the voters residing within the city, at a county or state general, primary, or special election, a proposal to authorize the governing body of the city to impose a tax under this section.

2. The ballot language for the tax authorized under this section shall be in substantially the following form:

Shall the city of \_\_\_\_\_ (insert name of city) impose a citywide sales tax at a rate of \_\_\_\_\_ (insert rate) percent for the purpose of improving the public safety of the city?

☐ Yes

☐ No

22  
23 ~~If a majority of the votes cast on the proposal by the qualified voters voting~~  
24 ~~thereon are in favor of the proposal, then the order or ordinance and any~~  
25 ~~amendments to the order or ordinance shall become effective on the first day~~  
26 ~~of the second calendar quarter after the director of revenue receives notice of~~  
27 ~~the adoption of the sales tax. If a majority of the votes cast on the proposal by~~  
28 ~~the qualified voters voting thereon are opposed to the proposal, then the tax~~  
29 ~~shall not become effective unless the proposal is resubmitted under this section~~  
30 ~~to the qualified voters and such proposal is approved by a majority of the~~  
31 ~~qualified voters voting on the proposal. However, in no event shall a proposal~~  
32 ~~under this section be resubmitted to the voters sooner than twelve months from~~  
33 ~~the date of the first proposal under this section. If the resubmitted proposal~~  
34 ~~receives less than the required majority, then the governing body of the city~~  
35 ~~shall have no power to impose the sales tax herein authorized, and the~~  
36 ~~authorization under this section is terminated.~~

37 ~~3. Any sales tax imposed under this section shall be administered,~~  
38 ~~collected, enforced, and operated as required under section 32.087. All sales~~  
39 ~~taxes collected by the director of revenue under this section on behalf of any~~  
40 ~~city, less one percent for cost of collection, which shall be deposited in the~~  
41 ~~state's general revenue fund after payment of premiums for surety bonds, as~~  
42 ~~provided in section 32.087, shall be deposited in a special trust fund, which is~~  
43 ~~hereby created in the state treasury, to be known as the "City Public Safety~~  
44 ~~Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be~~  
45 ~~state funds and shall not be commingled with any funds of the state. The~~  
46 ~~provisions of section 33.080 to the contrary notwithstanding, moneys in this~~  
47 ~~fund shall not be transferred and placed to the credit of the general revenue~~  
48 ~~fund. The director shall keep accurate records of the amount of moneys in the~~  
49 ~~trust fund and the amount that was collected in each city imposing a sales tax~~  
50 ~~under this section, and the records shall be open to the inspection of officers of~~  
51 ~~the city and the public. No later than the tenth day of each month, the director~~  
52 ~~shall distribute all moneys deposited in the trust fund during the preceding~~  
53 ~~month to the city which levied the tax. Such funds shall be deposited with the~~  
54 ~~city treasurer of each such city, and all expenditures of funds arising from the~~  
55 ~~trust fund shall be by an appropriation act to be enacted by the governing body~~  
56 ~~of each such city. Expenditures may be made from the fund for any functions~~  
57 ~~authorized in the ordinance or order adopted by the governing body submitting~~  
58 ~~the tax to the voters. If the tax is repealed, all funds remaining in the special~~  
59 ~~trust fund shall continue to be used solely for the designated purposes. Any~~  
60 ~~funds in the special trust fund that are not needed for current expenditures shall~~  
61 ~~be invested in the same manner as other funds are invested. Any interest and~~  
62 ~~moneys earned on such investments shall be credited to the fund.~~

63 ~~4. The director of revenue may make refunds from the amounts in the~~  
64 ~~trust fund and credited to any city for erroneous payments and overpayments~~  
65 ~~made and may redeem dishonored checks and drafts deposited to the credit of~~  
66 ~~such cities. If any city repeals the tax, the city shall notify the director of the~~  
67 ~~action at least ninety days before the effective date of the repeal, and the~~  
68 ~~director may order retention in the trust fund, for a period of one year, of two~~  
69 ~~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 city, the director shall remit the balance in the account to the city and close the account of that city. The director shall notify each city of each instance of any amount refunded or any check redeemed from receipts due to the city.

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

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

☐ Yes

☐ No

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

6. The governing body of any city that has adopted the sales tax authorized under this section shall submit the question of the continuation of the tax to the voters twenty five years from the date of its inception and every twenty five years thereafter on a date available for elections for the city. The ballot language shall be in substantially the following form:

Shall \_\_\_\_\_ (insert name of city) continue collecting a sales tax imposed at a rate of \_\_\_\_\_ (insert rate) percent for the purpose of providing revenues for the operation of public safety departments of the city?

☐ Yes

☐ No

If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to continuation, the repeal shall become effective on December thirty first of the calendar year in which such continuation failed to be approved. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of continuation, then the sales tax authorized under this section shall remain effective until the question is resubmitted under this section to the qualified voters and continuation fails to be approved by a majority of the qualified voters voting on the question.

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

[321.241. 1. The board of directors of any fire protection district may levy, if a majority of the voters of the district voting thereon approve, in

3 addition to all other taxes heretofore approved, an additional tax of not more  
 4 than twenty five cents per one hundred dollars of assessed valuation to be used  
 5 for the support of the district. The proposition to levy the tax authorized by  
 6 this subsection may be submitted by the board of directors at the next annual  
 7 election of the members of the board or at any regular municipal or school  
 8 election conducted by the county clerk or board of election commissioners in  
 9 such district or at a special election called for the purpose, or upon petition of  
 10 five hundred registered voters of the district. A separate ballot containing the  
 11 question shall read as follows:

12 Shall the board of directors of the \_\_\_\_\_ Fire Protection District be  
 13 authorized to levy an additional tax of not more than twenty five cents  
 14 on the one hundred dollars assessed valuation to provide funds for the  
 15 support of the district?

16 ☐ FOR THE PROPOSITION

17 ☐ AGAINST THE PROPOSITION

18 (Place an X in the square opposite the one for which you wish to vote.)

19  
 20 If a majority of the qualified voters casting votes thereon be in favor of the  
 21 question, the board of directors shall accordingly levy a tax in accordance with  
 22 the provisions of this subsection, but if a majority of the voters casting votes  
 23 thereon do not vote in favor of the levy authorized by this subsection, any levy  
 24 previously authorized shall remain in effect.

25 2. After August 13, 1982, the board of directors of any fire protection  
 26 district may levy, if a majority of the voters of the district voting thereon  
 27 approve, in addition to all other taxes heretofore approved, an additional tax of  
 28 not more than ten cents per one hundred dollars of assessed valuation to be  
 29 used for the support of the district. The proposition to levy the tax authorized  
 30 by this subsection may be submitted by the board of directors at the next  
 31 annual election of the members of the board or at any regular municipal or  
 32 school election conducted by the county clerk or board of election  
 33 commissioners in such district or at a special election called for the  
 34 purpose, or upon petition of five hundred registered voters of the district. A  
 35 separate ballot containing the question shall read as follows:

36 Shall the board of directors of the \_\_\_\_\_ Fire Protection District be  
 37 authorized to levy an additional tax of not more than ten cents on the  
 38 one hundred dollars assessed valuation to provide funds for the support  
 39 of the district?

40 ☐ FOR THE PROPOSITION

41 ☐ AGAINST THE PROPOSITION

42 (Place an X in the square opposite the one for which you wish to vote.)

43  
 44 If a majority of the qualified voters casting votes thereon be in favor of the  
 45 question, the board of directors shall accordingly levy a tax in accordance with  
 46 the provisions of this subsection, but if a majority of the voters casting votes

thereon do not vote in favor of the levy authorized by this subsection, any levy previously authorized shall remain in effect.

3. In addition to all other taxes authorized on or before September 28, 1985, the board of directors of any fire protection district may, if a majority of the voters of the district voting thereon approve, levy an additional tax of not more than twenty-five cents per one hundred dollars of assessed valuation to be used for the support of the district. The proposition to levy the tax authorized by this subsection may be submitted by the board of directors at the next annual election of the members of the board or at any regular municipal or school election conducted by the county clerk or board of election commissioners in such district or at a special election called for the purpose, or upon petition of five hundred registered voters of the district. A separate ballot containing the question shall read as follows:

Shall the board of directors of the \_\_\_\_\_ Fire Protection District be authorized to levy an additional tax of not more than twenty-five cents on the one hundred dollars assessed valuation to provide funds for the support of the district?

☐ FOR THE PROPOSITION

☐ AGAINST THE PROPOSITION

(Place an X in the square opposite the one for which you wish to vote.)

If a majority of the qualified voters casting votes thereon be in favor of the question, the board of directors shall accordingly levy a tax in accordance with the provisions of this subsection, but if a majority of the voters casting votes thereon do not vote in favor of the levy authorized by this subsection, any levy previously authorized shall remain in effect.

4. The board of directors of any fire protection district may levy, if a majority of the voters of the district voting thereon approve, in addition to all other taxes heretofore approved, an additional tax of not more than fifty cents per one hundred dollars of assessed valuation to be used for the support of the district. The proposition to levy the tax authorized by this subsection may be submitted by the board of directors at the next annual election of the members of the board or at any regular municipal or school election conducted by the county clerk or board of election commissioners in such district or at a special election called for that purpose, or upon petition of five hundred registered voters of the district. A separate ballot containing the question shall read as follows:

Shall the board of directors of the \_\_\_\_\_ Fire Protection District be authorized to levy an additional tax of not more than fifty cents on the one hundred dollars assessed valuation to provide funds for the support of the district?

☐ FOR THE PROPOSITION

☐ AGAINST THE PROPOSITION

(Place an X in the square opposite the one for which you wish to vote.)

91  
 92 ~~If a majority of the qualified voters casting votes thereon be in favor of the~~  
 93 ~~question, the board of directors shall accordingly levy a tax in accordance with~~  
 94 ~~the provisions of this subsection, but if a majority of the voters casting votes~~  
 95 ~~thereon do not vote in favor of the levy authorized by this subsection, any levy~~  
 96 ~~previously authorized shall remain in effect.]~~

2 ~~[321.242. 1. The governing body of any fire protection district which~~  
 3 ~~operates within and has boundaries identical to a city with a population of at~~  
 4 ~~least thirty thousand but not more than thirty five thousand inhabitants which~~  
 5 ~~is located in a county of the first classification, excluding a county of the first~~  
 6 ~~classification having a population in excess of nine hundred thousand, or the~~  
 7 ~~governing body of any municipality having a municipal fire department may~~  
 8 ~~impose a sales tax in an amount of up to one half of one percent on all retail~~  
 9 ~~sales made in such fire protection district or municipality which are subject to~~  
 10 ~~taxation pursuant to the provisions of sections 144.010 to 144.525. The tax~~  
 11 ~~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~~  
 13 ~~this section shall be effective unless the governing body of the fire protection~~  
 14 ~~district or municipality submits to the voters of such fire protection district or~~  
 15 ~~municipality, at a county or state general, primary or special election, a~~  
 16 ~~proposal to authorize the governing body of the fire protection district or~~  
 17 ~~municipality to impose a tax.~~

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

19 Shall _____ (insert name of district or municipality) impose a sales 20 tax of _____ (insert rate of tax) for the purpose of providing revenues 21 for the operation of the _____ (insert fire protection district or 22 municipal fire department)? 23 <input type="checkbox"/> Yes <input type="checkbox"/> No
---

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

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

39 ~~4. All sales taxes collected by the director of revenue pursuant to this~~  
 40 ~~section or section 321.246 on behalf of any fire protection district or~~



41 municipality, less one percent for cost of collection which shall be deposited in  
42 the state's general revenue fund after payment of premiums for surety bonds as  
43 provided in section 32.087, shall be deposited in a special trust fund, which is  
44 hereby created, to be known as the "Fire Protection Sales Tax Trust Fund".  
45 Any moneys in the fire protection district sales tax trust fund created prior to  
46 August 28, 1999, shall be transferred to the fire protection sales tax trust fund.  
47 The moneys in the fire protection sales tax trust fund shall not be deemed to be  
48 state funds and shall not be commingled with any funds of the state. The  
49 director of revenue shall keep accurate records of the amount of money in the  
50 trust fund and of the amounts which were collected in each fire protection  
51 district or municipality imposing a sales tax pursuant to this section, and the  
52 records shall be open to the inspection of officers of the fire protection district  
53 or municipality and the public. Not later than the tenth day of each month, the  
54 director of revenue shall distribute all moneys deposited in the trust fund  
55 during the preceding month to the fire protection district or municipality which  
56 levied the tax. Such funds shall be deposited with the treasurer of each such  
57 fire protection district or municipality, and all expenditures of funds arising  
58 from the fire protection sales tax trust fund shall be for the operation of the fire  
59 protection district or the municipal fire department and for no other purpose.

60 5. The director of revenue may make refunds from the amounts in the  
61 trust fund and credited to any fire protection district or municipality for  
62 erroneous payments and overpayments made and may redeem dishonored  
63 checks and drafts deposited to the credit of such fire protection districts or  
64 municipalities. If any fire protection district or municipality abolishes the tax,  
65 the fire protection district or municipality shall notify the director of revenue  
66 of the action at least ninety days prior to the effective date of the repeal and the  
67 director of revenue may order retention in the trust fund, for a period of one  
68 year, of two percent of the amount collected after receipt of such notice to  
69 cover possible refunds or overpayment of the tax and to redeem dishonored  
70 checks and drafts deposited to the credit of such accounts. After one year has  
71 elapsed after the effective date of abolition of the tax in such fire protection  
72 district or municipality, the director of revenue shall remit the balance in the  
73 account to the fire protection district or municipality and close the account of  
74 that fire protection district or municipality. The director of revenue shall  
75 notify each fire protection district or municipality of each instance of any  
76 amount refunded or any check redeemed from receipts due the fire protection  
77 district or municipality. In the event a tax within a fire protection district is  
78 approved pursuant to this section, and such fire protection district is dissolved,  
79 if the boundaries of the fire protection district are identical to that of the city,  
80 the tax shall continue and proceeds shall be distributed to the governing body  
81 of the city formerly containing the fire protection district and the proceeds of  
82 the tax shall be used for fire protection services within such city.

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

2 [321.246. 1. The governing body of any fire protection district which  
3 operates within both a county of the first classification with a charter form of  
government and with a population greater than six hundred thousand but less

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

24 2. ~~The ballot of submission shall contain, but need not be limited to,~~  
25 ~~the following language:~~

26 ~~Shall the fire protection district of \_\_\_\_\_ (district's name) impose a~~  
27 ~~district wide sales tax of \_\_\_\_\_ for the purpose of providing revenues~~  
28 ~~for the operation of the fire protection district?~~

29 ~~☐ Yes~~

~~☐ No~~

30  
31 ~~If a majority of the votes cast on the proposal by the qualified voters voting~~  
32 ~~thereon are in favor of the proposal, then the sales tax authorized in this~~  
33 ~~section shall be in effect. If a majority of the votes cast by the qualified voters~~  
34 ~~voting are opposed to the proposal, then the governing body of the fire~~  
35 ~~protection district shall not impose the sales tax authorized in this section~~  
36 ~~unless and until the governing body of the fire protection district resubmits a~~  
37 ~~proposal to authorize the governing body of the fire protection district to~~  
38 ~~impose the sales tax authorized by this section and such proposal is approved~~  
39 ~~by a majority of the qualified voters voting thereon.~~

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

44 4. ~~All sales taxes collected by the director of revenue pursuant to this~~  
45 ~~section on behalf of any fire protection district, less one percent for cost of~~  
46 ~~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~~  
48 ~~deposited in the fire protection district sales tax trust fund established pursuant~~  
49 ~~to section 321.242. The moneys in the fire protection district sales tax trust~~  
50 ~~fund shall not be deemed to be state funds and shall not be commingled with~~

51 any funds of the state. The director of revenue shall keep accurate records of  
52 the amount of money in the trust and which was collected in each fire  
53 protection district imposing a sales tax pursuant to this section, and the records  
54 shall be open to the inspection of officers of the fire protection district and the  
55 public. Not later than the tenth day of each month, the director of revenue  
56 shall distribute all moneys deposited in the trust fund during the preceding  
57 month to the fire protection district which levied the tax. Such funds shall be  
58 deposited with the treasurer of each such fire protection district, and all  
59 expenditures of funds arising from the fire protection district sales tax trust  
60 fund shall be for the operation of the fire protection district and for no other  
61 purpose.

62 5. The director of revenue may make refunds from the amounts in the  
63 trust fund and credited to any fire protection district for erroneous payments  
64 and overpayments made and may redeem dishonored checks and drafts  
65 deposited to the credit of such fire protection districts. If any fire protection  
66 district abolishes the tax, the fire protection district shall notify the director of  
67 revenue of the action at least ninety days prior to the effective date of the  
68 repeal and the director of revenue may order retention in the trust fund, for a  
69 period of one year, of two percent of the amount collected after receipt of such  
70 notice to cover possible refunds or overpayment of the tax and to redeem  
71 dishonored checks and drafts deposited to the credit of such accounts. After  
72 one year has elapsed after the effective date of abolition of the tax in such fire  
73 protection district, the director of revenue shall remit the balance in the  
74 account to the fire protection district and close the account of that fire  
75 protection district. The director of revenue shall notify each fire protection  
76 district of each instance of any amount refunded or any check redeemed from  
77 receipts due the fire protection district. In the event a tax within a fire  
78 protection district is approved under this section, and such fire protection  
79 district is dissolved, the tax shall lapse on the date that the fire protection  
80 district is dissolved and the proceeds from the last collection of such tax shall  
81 be distributed to the governing bodies of the counties formerly containing the  
82 fire protection district and the proceeds of the tax shall be used for fire  
83 protection services within such counties.

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

✓