

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill Nos. 876, 771, 676 & 551, Page 4, Section
2 94.900, Line 115, by inserting after all of said line the following:

3
4 "9. The provisions of this section shall expire on January 1, 2025."; and

5
6 Further amend said bill, Page 8, Section 94.902, Line 131, by inserting after all of said line the
7 following:

8
9 "10. The provisions of this section shall expire on January 1, 2025.

10 94.905. 1. The governing body of any city is hereby authorized to impose, by ordinance or
11 order, a sales tax in the amount of up to one-half of one percent on all retail sales made in such city
12 that are subject to taxation under the provisions of sections 144.010 to 144.525 for the purpose of
13 improving the public safety for such city including, but not limited to, expenditures on equipment,
14 city employee salaries and benefits, and facilities for police, firefighters, and emergency medical
15 providers. The tax authorized by this section shall be in addition to any and all other sales taxes
16 allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions of
17 this section shall be effective unless the governing body of the city submits to the voters of the city,
18 at a county or state general election, a proposal to authorize the governing body of the city to impose
19 a tax.

20 2. If the proposal submitted involves only authorization to impose the tax authorized by this
21 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".

22
23 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
24 the proposal submitted pursuant to this subsection, the ordinance or order and any amendments
25 thereto shall be in effect on the first day of the second calendar quarter after the director of revenue

Action Taken _____ Date _____

receives notification of adoption of the local sales tax. If a proposal receives less than the required majority, 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. Notwithstanding any provision of this section or any other law to the contrary, any city with a public safety sales tax in effect prior to January 1, 2025, may:

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

(2) Impose a new public safety sales tax as provided under this section; however, such city shall not enact a new public safety sales tax under this section without discontinuing any public safety sales tax authorized prior to January 1, 2025.

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

5. This section shall not apply to any county with more than one million inhabitants.

144.518. 1. In addition to the exemptions granted pursuant to section 144.030, there is hereby specifically exempted from the provisions of sections 144.010 to 144.525, sections 144.600 to 144.761, sections 190.335 to 190.337, section 238.235, section 238.236, section 238.410, [section 321.242,] section 573.505, section 644.032, and any local sales tax law as defined in section 32.085, and from the computation of the tax levied, assessed or payable pursuant to sections 144.010 to 144.525, sections 144.600 to 144.761, sections 190.335 to 190.337, section 238.235, section 238.236, section 238.410, [section 321.242,] section 573.505, section 644.032, and any local sales tax law as defined in section 32.085, coin-operated amusement devices and parts for such devices purchased prior to September 1, 2007, where sales tax is paid on the gross receipts derived from the use of such devices.

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

3. As used in this section, "coin-operated amusement device" means a device accepting payment or items representing payments to allow one or more users temporary use of the device for entertainment or amusement purposes. Examples of coin-operated amusement devices include, but are not limited to, video games, pinball games, table games such as billiards and air hockey, and

1 redemption games such as the claw and skee ball that may award prizes of tangible personal
2 property.

3 4. In addition to any other exemptions provided by law, there is hereby specifically
4 exempted from the provisions of sections 144.010 to 144.525, sections 144.600 to 144.761, sections
5 190.335 to 190.337, section 238.235, section 238.236, section 238.410, [~~section 321.242,~~] section
6 573.505, section 644.032, and any local sales tax law as defined in section 32.085, and from the
7 computation of the tax levied, assessed, or payable pursuant to sections 144.010 to 144.525, sections
8 144.600 to 144.761, sections 190.335 to 190.337, section 238.235, section 238.236, section 238.410,
9 [~~section 321.242,~~] section 573.505, section 644.032, and any local sales tax law as defined in section
10 32.085, vending machines or parts for vending machines used in a commercial vending business
11 where sales tax is paid on the gross receipts derived from such vending machines.

12 321.244. 1. Any fire protection district which has revised or reduced any levy which it has
13 been authorized to impose under the provisions of section 321.225, 321.240, [~~321.241,~~] 321.243,
14 [~~321.246,~~] 321.610, or 321.620, under any provision of the constitution or laws of this state, may
15 increase each such revised or reduced levy up to, but not in excess of, the maximum limits allowed
16 under the section authorizing the rate of levy sought to be increased by submitting the following
17 proposition to the voters of the district at any primary, general or special election:

Shall the board of directors of the _____ Fire Protection District be
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

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

21 321.900. 1. The governing body of any fire protection district, or the governing body of any
22 municipality having a municipal fire department or contracting for fire protection services, may
23 impose a sales tax in an amount of up to one-half of one percent on all retail sales made in such fire
24 protection district or municipality that are subject to taxation pursuant to the provisions of sections
25 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other sales
26 taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this section
27 shall be effective unless the governing body of the fire protection district or municipality submits to
28 the voters of the fire protection district or municipality, at a county or state general election, a
29 proposal to authorize the governing body of the fire protection district or municipality to impose a
30 tax.

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

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

4. All sales taxes collected by the director of revenue pursuant to this section on behalf of any fire protection district or municipality, 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 "Fire Protection Sales Tax Trust Fund". The moneys in the fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of moneys in the fund and which were collected in each fire protection district or municipality imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of the fire protection district or municipality and the public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the fire protection district or municipality that levied the tax. Such funds shall be deposited with the treasurer of each such fire protection district or municipality, and all expenditures of funds arising from the fire protection sales tax trust fund shall be for the operation of the fire protection district, the municipal fire department, or the municipal contract for fire protection services and for no other purpose.

5. 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.

6. Notwithstanding any provision of this section or any other law to the contrary, any fire protection district or municipality with a public safety sales tax in effect prior to January 1, 2025, may:

- (1) Continue to impose the public safety sales tax previously authorized; or
- (2) Impose a new public safety sales tax as provided under this section; however, such fire protection district or municipality shall not enact a new public safety sales tax under this section without discontinuing any public safety sales tax authorized prior to January 1, 2025.

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

8. This section shall not apply to any county with more than one million inhabitants.

~~[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

~~If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the order or ordinance 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 resubmitted to the voters sooner than twelve months from the date of the first proposal under this section. If the resubmitted proposal receives less than the required majority, then the governing body of the city shall have no power to~~

1 impose the sales tax herein authorized, and the authorization under this section is
2 terminated.

3 3. Any sales tax imposed under this section shall be administered,
4 collected, enforced, and operated as required under section 32.087. All sales taxes
5 collected by the director of revenue under this section on behalf of any city, less
6 one percent for cost of collection, which shall be deposited in the state's general
7 revenue fund after payment of premiums for surety bonds, as provided in section
8 32.087, shall be deposited in a special trust fund, which is hereby created in the
9 state treasury, to be known as the "City Public Safety Sales Tax Trust Fund". The
10 moneys in the trust fund shall not be deemed to be state funds and shall not be
11 commingled with any funds of the state. The provisions of section 33.080 to the
12 contrary notwithstanding, moneys in this fund shall not be transferred and placed
13 to the credit of the general revenue fund. The director shall keep accurate records
14 of the amount of moneys in the trust fund and the amount that was collected in
15 each city imposing a sales tax under this section, and the records shall be open to
16 the inspection of officers of the city and the public. No later than the tenth day of
17 each month, the director shall distribute all moneys deposited in the trust fund
18 during the preceding month to the city which levied the tax. Such funds shall be
19 deposited with the city treasurer of each such city, and all expenditures of funds
20 arising from the trust fund shall be by an appropriation act to be enacted by the
21 governing body of each such city. Expenditures may be made from the fund for
22 any functions authorized in the ordinance or order adopted by the governing body
23 submitting the tax to the voters. If the tax is repealed, all funds remaining in the
24 special trust fund shall continue to be used solely for the designated purposes.
25 Any funds in the special trust fund that are not needed for current expenditures
26 shall be invested in the same manner as other funds are invested. Any interest and
27 moneys earned on such investments shall be credited to the fund.

28 4. The director of revenue may make refunds from the amounts in the trust
29 fund and credited to any city for erroneous payments and overpayments made and
30 may redeem dishonored checks and drafts deposited to the credit of such cities. If
31 any city repeals the tax, the city shall notify the director of the action at least
32 ninety days before the effective date of the repeal, and the director may order
33 retention in the trust fund, for a period of one year, of two percent of the amount
34 collected after receipt of such notice to cover possible refunds or overpayment of
35 the tax and to redeem dishonored checks and drafts deposited to the credit of such
36 accounts. After one year has elapsed after the effective date of abolition of the tax
37 in such city, the director shall remit the balance in the account to the city and close
38 the account of that city. The director shall notify each city of each instance of any
39 amount refunded or any check redeemed from receipts due to the city.

40 5. The governing body of any city that has adopted the sales tax authorized
41 under this section may submit the question of repeal of the tax to the voters on any
42 date available for elections for the city. The ballot language shall be in
43 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

1
2 If a majority of the votes cast on the question by the qualified voters voting
3 thereon are in favor of repeal, that repeal shall become effective on December
4 thirty-first of the calendar year in which such repeal was approved. If a majority
5 of the votes cast on the question by the qualified voters voting thereon are opposed
6 to the repeal, then the sales tax authorized under this section shall remain effective
7 until the question is resubmitted and approved under this section.

8 6. The governing body of any city that has adopted the sales tax authorized
9 under this section shall submit the question of the continuation of the tax to the
10 voters twenty-five years from the date of its inception and every twenty-five years
11 thereafter on a date available for elections for the city. The ballot language shall
12 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

13
14 If a majority of the votes cast on the question by the qualified voters voting
15 thereon are opposed to continuation, the repeal shall become effective on
16 December thirty-first of the calendar year in which such continuation failed to be
17 approved. If a majority of the votes cast on the question by the qualified voters
18 voting thereon are in favor of continuation, then the sales tax authorized under this
19 section shall remain effective until the question is resubmitted under this section to
20 the qualified voters and continuation fails to be approved by a majority of the
21 qualified voters voting on the question.

22 7. Except as modified under this section, all provisions of sections 32.085
23 and 32.087 shall apply to the tax imposed under this section.]
24

25 [321.241. 1. The board of directors of any fire protection district may
26 levy, if a majority of the voters of the district voting thereon approve, in addition
27 to all other taxes heretofore approved, an additional tax of not more than twenty-
28 five cents per one hundred dollars of assessed valuation to be used for the support
29 of the district. The proposition to levy the tax authorized by this subsection may
30 be submitted by the board of directors at the next annual election of the members
31 of the board or at any regular municipal or school election conducted by the
32 county clerk or board of election commissioners in such district or at a special
33 election called for the purpose, or upon petition of five hundred registered voters
34 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.

2. After August 13, 1982, 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 ten 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 ten 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.

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

1 the support of the district. The proposition to levy the tax authorized by this
 2 subsection may be submitted by the board of directors at the next annual election
 3 of the members of the board or at any regular municipal or school election
 4 conducted by the county clerk or board of election commissioners in such district
 5 or at a special election called for the purpose, or upon petition of five hundred
 6 registered voters of the district. A separate ballot containing the question shall
 7 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.)

8
 9 If a majority of the qualified voters casting votes thereon be in favor of the
 10 question, the board of directors shall accordingly levy a tax in accordance with the
 11 provisions of this subsection, but if a majority of the voters casting votes thereon
 12 do not vote in favor of the levy authorized by this subsection, any levy previously
 13 authorized shall remain in effect.

14 4. The board of directors of any fire protection district may levy, if a
 15 majority of the voters of the district voting thereon approve, in addition to all other
 16 taxes heretofore approved, an additional tax of not more than fifty cents per one
 17 hundred dollars of assessed valuation to be used for the support of the district.
 18 The proposition to levy the tax authorized by this subsection may be submitted by
 19 the board of directors at the next annual election of the members of the board or at
 20 any regular municipal or school election conducted by the county clerk or board of
 21 election commissioners in such district or at a special election called for that
 22 purpose, or upon petition of five hundred registered voters of the district. A
 23 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.)

1
2 If a majority of the qualified voters casting votes thereon be in favor of the
3 question, the board of directors shall accordingly levy a tax in accordance with the
4 provisions of this subsection, but if a majority of the voters casting votes thereon
5 do not vote in favor of the levy authorized by this subsection, any levy previously
6 authorized shall remain in effect.]

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

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

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

☐ YES

☐ NO

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

35 3. All revenue received by a fire protection district or municipality from
36 the tax authorized pursuant to the provisions of this section shall be deposited in a
37 special trust fund and shall be used solely for the operation of the fire protection
38 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 municipality,
41 less one percent for cost of collection which shall be deposited in the state's

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

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

41 6. Except as modified in this section, all provisions of sections 32.085 and
 42 32.087 shall apply to the tax imposed pursuant to this section.]

43
 44 [321.246. 1. The governing body of any fire protection district which
 45 operates within both a county of the first classification with a charter form of
 46 government and with a population greater than six hundred thousand but less than
 47 nine hundred thousand and a county of the fourth classification with a population
 48 greater than thirty thousand but less than thirty five thousand and that adjoins a
 49 county of the first classification with a charter form of government, the governing

body of any fire protection district which contains a city of the fourth classification having a population greater than two thousand four hundred when the city is located in a county of the first classification without a charter form of government having a population greater than one hundred fifty thousand and the county contains a portion of a city with a population greater than three hundred fifty thousand, or the governing body of any fire protection district that operates in a county of the third classification with a population greater than fourteen thousand but less than fifteen thousand 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 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 submits to the voters of the fire protection district, at a county or state general, primary or special 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 need not be limited to, the following language:

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

☐ YES

☐ NO

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

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

4. All sales taxes collected by the director of revenue pursuant to this section on behalf of any fire protection district, 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 the fire protection district sales tax trust fund established pursuant to section 321.242. The moneys in the fire protection district sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust and which was collected in each fire protection district imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of the fire protection district and the public. Not later than

1 the tenth day of each month, the director of revenue shall distribute all moneys
 2 deposited in the trust fund during the preceding month to the fire protection
 3 district which levied the tax. Such funds shall be deposited with the treasurer of
 4 each such fire protection district, and all expenditures of funds arising from the
 5 fire protection district sales tax trust fund shall be for the operation of the fire
 6 protection district and for no other purpose.

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

28 6. Except as modified in this section, all provisions of sections 32.085 and
 29 32.087 shall apply to the tax imposed pursuant to this section."]; and

30
 31 Further amend said bill and Page, Section B, Line 5, by inserting after all of said section
 32 and line the following:

33
 34 "Section C. The repeal of sections 94.903, 321.241, 321.242, and 321.246 of this
 35 act, the repeal and reenactment of sections 144.518 and 321.244 of this act, and the
 36 enactment of sections 94.905 and 321.900 of this act shall become effective January 1,
 37 2025."; and

38
 39 Further amend said bill by amending the title, enacting clause, and intersectional references
 40 accordingly.