

HOUSE

AMENDMENT NO. ___

Offered by

of _____

1 AMEND House Committee Substitute for House Bill No. 497, Page 3,
2 Section 67.2050, Line 72, by inserting after all of said line the
3 following:

4 "67.5250. 1. The governing body of any county or city not
5 within a county may impose, by order or ordinance, a sales tax on
6 all retail sales made within the county or city not within a
7 county which are subject to sales tax under chapter 144. The tax
8 authorized in this section shall be imposed solely for the
9 purpose of funding MO HealthNet expansion in the county or city
10 not within a county. The tax authorized in this section shall be
11 in addition to all other sales taxes imposed by law, and shall be
12 stated separately from all other charges and taxes. The order or
13 ordinance shall not become effective unless the governing body of
14 the county or city not within a county submits to the voters
15 residing within the county or city not within a county at a state
16 general, primary, or special election a proposal to authorize the
17 governing body of the county or city not within a county to
18 impose a tax under this section.

19 2. The ballot of submission for the tax authorized in this
20 section shall be in substantially the following form:

21 Shall (insert the name of the
22 political subdivision) impose a sales tax at a rate of
23 (insert rate of percent) percent, solely for the
24 purpose of funding MO HealthNet expansion?

25 YES NO

26
27 If you are in favor of the question, place an "X" in the box

Action Taken _____ Date _____

1 opposite "YES". If you are opposed to the question, place an "X"
2 in the box opposite "NO".

3
4 If a majority of the votes cast on the question by the qualified
5 voters voting thereon are in favor of the question, then the tax
6 shall become effective on the first day of the second calendar
7 quarter immediately following notification to the department of
8 revenue. If a majority of the votes cast on the question by the
9 qualified voters voting thereon are opposed to the question, then
10 the tax shall not become effective unless and until the question
11 is resubmitted under this section to the qualified voters and
12 such question is approved by a majority of the qualified voters
13 voting on the question.

14 3. All revenue collected under this section by the director
15 of the department of revenue on behalf of any county or city not
16 within a county, except for one percent for the cost of
17 collection which shall be deposited in the state's general
18 revenue fund, shall be deposited in a special trust fund, which
19 is hereby created and shall be known as the "MO HealthNet
20 Expansion Fund", and shall be used solely for the designated
21 purposes. Moneys in the fund shall not be deemed to be state
22 funds, and shall not be commingled with any funds of the state.
23 The director may make refunds from the amounts in the trust fund
24 and credited to the county or city not within a county for
25 erroneous payments and overpayments made, and may redeem
26 dishonored checks and drafts deposited to the credit of such
27 county or city not within a county. Any funds in the special
28 trust fund which are not needed for current expenditures shall be
29 invested in the same manner as other funds are invested. Any
30 interest and moneys earned on such investments shall be credited
31 to the fund.

32 4. On or after the effective date of the tax, the director
33 of revenue shall be responsible for the administration,
34 collection, enforcement, and operation of the tax, and sections
35 32.085 and 32.087 shall apply. In order to permit sellers
36 required to collect and report the sales tax to collect the
37 amount required to be reported and remitted, but not to change

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

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

1 sections 144.010 to 144.525.

2 6. Any sales tax imposed under this section shall expire
3 seven years after the date such tax becomes effective, unless
4 such tax is repealed under this section before the expiration
5 date provided for in this subsection.

6 7. The governing body of any county or city not within a
7 county that has adopted the sales tax authorized in this section
8 may submit the question of repeal of the tax to the voters on any
9 date available for elections for the county or city not within a
10 county. The ballot of submission shall be in substantially the
11 following form:

12 Shall (insert the name of the
13 political subdivision) repeal the sales tax imposed at a rate of
14(insert rate of percent) percent for the purpose of
15 funding MO HealthNet expansion?

16 YES NO

17
18 If you are in favor of the question, place an "X" in the box
19 opposite "YES". If you are opposed to the question, place an "X"
20 in the box opposite "NO".

21
22 If a majority of the votes cast on the question by the qualified
23 voters voting thereon are in favor of repeal, that repeal shall
24 become effective on December thirty-first of the calendar year in
25 which such repeal was approved. If a majority of the votes cast
26 on the question by the qualified voters voting thereon are
27 opposed to the repeal, then the sales tax authorized in this
28 section shall remain effective until the question is resubmitted
29 under this section to the qualified voters and the repeal is
30 approved by a majority of the qualified voters voting on the
31 question.

32 8. Whenever the governing body of any county or city not
33 within a county that has adopted the sales tax authorized in this
34 section receives a petition, signed by ten percent of the
35 registered voters of the county or city not within a county
36 voting in the last gubernatorial election, calling for an
37 election to repeal the sales tax imposed under this section, the

1 governing body shall submit to the voters of the county or city
2 not within a county a proposal to repeal the tax. If a majority
3 of the votes cast on the question by the qualified voters voting
4 thereon are in favor of the repeal, the repeal shall become
5 effective on December thirty-first of the calendar year in which
6 such repeal was approved. If a majority of the votes cast on the
7 question by the qualified voters voting thereon are opposed to
8 the repeal, then the sales tax authorized in this section shall
9 remain effective until the question is resubmitted under this
10 section to the qualified voters and the repeal is approved by a
11 majority of the qualified voters voting on the question.

12 9. If the tax is repealed or terminated by any means, all
13 funds remaining in the special trust fund shall continue to be
14 used solely for the designated purposes, and the county or city
15 not within a county shall notify the director of the department
16 of revenue of the action at least thirty days before the
17 effective date of the repeal and the director may order retention
18 in the trust fund, for a period of one year, of two percent of
19 the amount collected after receipt of such notice to cover
20 possible refunds or overpayment of the tax and to redeem
21 dishonored checks and drafts deposited to the credit of such
22 accounts. After one year has elapsed after the effective date of
23 abolition of the tax in such county or city not within a county,
24 the director shall remit the balance in the account to the county
25 or city not within a county and close the account of that county
26 or city not within a county. The director shall notify each
27 county or city not within a county of each instance of any amount
28 refunded or any check redeemed from receipts due the county or
29 city not within a county.

30 10. All revenue collected under this section shall be used
31 by the county or city not within a county for the sole purpose of
32 funding MO HealthNet expansion to cover individuals who have
33 income at or below one hundred thirty-eight percent of the
34 federal poverty level. No county or city not within a county
35 shall submit to its voters the tax proposed under this section
36 until the state receives a waiver from the federal government
37 authorizing participation in the Medicaid program at the county

1 or city not within a county level. No individual shall qualify
2 for participation in the MO HealthNet program unless he or she
3 has been a resident of his or her county or city not within a
4 county for three years immediately prior to applying for
5 enrollment.

6 67.5255. 1. Any county or city not within a county may,
7 after voter approval under subsection 2 of this section, levy an
8 annual property tax for the purpose of funding MO HealthNet
9 expansion in the county or city not within a county.

10 2. The ballot of submission shall be substantially in the
11 following form:

12 Shall(insert name of the
13 political subdivision) impose a property tax upon all real and
14 tangible personal property within the county at a rate of
15 (insert the amount) cents per one hundred
16 dollars assessed valuation for the purpose of funding MO
17 HealthNet expansion?

18 YES NO

19
20 If a majority of the qualified voters voting on the question
21 within the county or city not within a county vote in favor of
22 the tax, such tax shall be levied and collected pursuant to this
23 section. If a majority of the voters voting on the question
24 within the county or city not within a county vote against the
25 tax, no such tax shall be levied and collected pursuant to this
26 section.

27 3. The county collector of each county or city not within a
28 county in which the authority is located shall collect the
29 property taxes upon all real property and tangible personal
30 property within that county or city not within a county in the
31 same manner as any other property taxes are collected. The
32 governing body of the county or city not within a county shall
33 use the proceeds of the tax prescribed in this section solely for
34 the purpose of funding MO HealthNet expansion in the county or
35 city not within a county."; and

36
37 Further amend said title, enacting clause and intersectional

1 references accordingly.