

ORIGINAL



1496L03.01F

HOUSE \_\_\_\_\_ AMENDMENT NO. \_\_\_\_\_

Fitzwater

Offered By

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1 Amend HCS HB Bill No. 579, Section A, Page 1,  
2 Line 4, by inserting after all of said section the following:

3 "144.032. The provisions of section 144.030 to the contrary notwithstanding, any city  
4 imposing a sales tax under the provisions of sections 94.500 to 94.570, or any county imposing a  
5 sales tax under the provisions of sections 66.600 to 66.635, or any county imposing a sales tax  
6 under the provisions of sections 67.500 to 67.729, or any hospital district imposing a sales tax  
7 under the provisions of section 205.205, may by ordinance impose a sales tax upon all sales of  
8 metered water services, electricity, electrical current and natural, artificial or propane gas, wood,  
9 coal, or home heating oil for domestic use only. Such tax shall be administered by the department  
10 of revenue and assessed by the retailer in the same manner as any other city [or], county, or  
11 hospital district sales tax. Domestic use shall be determined in the same manner as the  
12 determination of domestic use for exemption of such sales from the state sales tax under the  
13 provisions of section 144.030."; and

14  
15 Further amend said bill, Section 197.100, Page 7, Line 31, by  
16 inserting after all of said section the following:

17 "205.205. 1. The governing body of any hospital district established under sections  
18 205.160 to 205.379 in any county of the third classification without a township form of  
19 government and with more than ten thousand six hundred but fewer than ten thousand seven  
20 hundred inhabitants may, by resolution, abolish the property tax authorized in such district under  
21 this chapter and impose a sales tax on all retail sales made within the district which are subject to  
22 sales tax under chapter 144 and all sales of metered water services, electricity, electrical current  
23 and natural, artificial or propane gas, wood, coal, or home heating oil for domestic use only as  
24 provided under section 144.032. The tax authorized in this section shall be not more than one  
25 percent, and shall be imposed solely for the purpose of funding the hospital district. The tax  
26 authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be  
27 stated separately from all other charges and taxes.

28 2. No such resolution adopted under this section shall become effective unless the

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1 governing body of the hospital district submits to the voters residing within the district at a state  
2 general, primary, or special election a proposal to authorize the governing body of the district to  
3 impose a tax under this section. If a majority of the votes cast on the question by the qualified  
4 voters voting thereon are in favor of the question, then the tax shall become effective on the first  
5 day of the second calendar quarter after the director of revenue receives notification of adoption of  
6 the local sales tax. If a majority of the votes cast on the question by the qualified voters voting  
7 thereon are opposed to the question, then the tax shall not become effective unless and until the  
8 question is resubmitted under this section to the qualified voters and such question is approved by  
9 a majority of the qualified voters voting on the question.

10 3. All revenue collected under this section by the director of the department of revenue on  
11 behalf of the hospital district, except for one percent for the cost of collection which shall be  
12 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is  
13 hereby created and shall be known as the "Hospital District Sales Tax Fund", and shall be used  
14 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and  
15 shall not be commingled with any funds of the state. The director may make refunds from the  
16 amounts in the fund and credited to the district for erroneous payments and overpayments made,  
17 and may redeem dishonored checks and drafts deposited to the credit of such district. Any funds  
18 in the special fund which are not needed for current expenditures shall be invested in the same  
19 manner as other funds are invested. Any interest and moneys earned on such investments shall be  
20 credited to the fund.

21 4. The governing body of any hospital district that has adopted the sales tax authorized in  
22 this section may submit the question of repeal of the tax to the voters on any date available for  
23 elections for the district. If a majority of the votes cast on the question by the qualified voters  
24 voting thereon are in favor of the repeal, that repeal shall become effective on December  
25 thirty-first of the calendar year in which such repeal was approved.

26  
27 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to  
28 the repeal, then the sales tax authorized in this section shall remain effective until the question is  
29 resubmitted under this section to the qualified voters and the repeal is approved by a majority of  
30 the qualified voters voting on the question.

31 5. Whenever the governing body of any hospital district that has adopted the sales tax  
32 authorized in this section receives a petition, signed by a number of registered voters of the district  
33 equal to at least ten percent of the number of registered voters of the district voting in the last  
34 gubernatorial election, calling for an election to repeal the sales tax imposed under this section,  
35 the governing body shall submit to the voters of the district a proposal to repeal the tax. If a  
36 majority of the votes cast on the question by the qualified voters voting thereon are in favor of the



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

6 6. If the tax is repealed or terminated by any means, all funds remaining in the special  
7 trust fund shall continue to be used solely for the designated purposes, and the hospital district  
8 shall notify the director of the department of revenue of the action at least ninety days before the  
9 effective date of the repeal and the director may order retention in the trust fund, for a period of  
10 one year, of two percent of the amount collected after receipt of such notice to cover possible  
11 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the  
12 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax  
13 in such district, the director shall remit the balance in the account to the district and close the  
14 account of that district. The director shall notify each district of each instance of any amount  
15 refunded or any check redeemed from receipts due the district.”; and

16  
17 Further amend said bill, Section 536.031, Page 8, Line 35, by  
18 inserting after all of said section the following:

19 “Section B. Because of the need to adequately fund hospital districts in the state, sections  
20 144.032 and 205.205 of section A of this act are deemed necessary for the immediate preservation  
21 of the public health, welfare, peace and safety, and is hereby declared to be an emergency act  
22 within the meaning of the constitution, and sections 144.032 and 205.205 of section A of this act  
23 shall be in full force and effect upon its passage and approval.”; and

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25 Further amend said bill by amending the title, enacting clause, and intersectional references  
26 accordingly.

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