

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 794, Page 15,  
2 Section 144.087, Line 32, by inserting after all of said section and line the following:

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4 "205.205. 1. The governing body of any hospital district established under sections 205.160 to  
5 205.379 in any county of the third classification without a township form of government and with more than  
6 ten thousand six hundred but fewer than ten thousand seven hundred inhabitants, [or] any county of the third  
7 classification without a township form of government and with more than eleven thousand seven hundred  
8 fifty but fewer than eleven thousand eight hundred fifty inhabitants, or any county of the third classification  
9 with a township form of government and with more than twelve thousand but fewer than fourteen thousand  
10 inhabitants and with a city of the fourth classification with more than four thousand five hundred but fewer  
11 than five thousand inhabitants as the county seat may, by resolution, abolish the property tax authorized in  
12 such district under this chapter and impose a sales tax on all retail sales made within the district which are  
13 subject to sales tax under chapter 144 and all sales of metered water services, electricity, electrical current  
14 and natural, artificial or propane gas, wood, coal, or home heating oil for domestic use only as provided  
15 under section 144.032. The tax authorized in this section shall be not more than one percent, and shall be  
16 imposed solely for the purpose of funding the hospital district. The tax authorized in this section shall be in  
17 addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and  
18 taxes.

19 2. No such resolution adopted under this section shall become effective unless the governing body  
20 of the hospital district submits to the voters residing within the district at a state general, primary, or special  
21 election a proposal to authorize the governing body of the district to impose a tax under this section. If a  
22 majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question,  
23 then the tax shall become effective on the first day of the second calendar quarter after the director of revenue  
24 receives notification of adoption of the local sales tax. If a majority of the votes cast on the question by the  
25 qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless  
26 and until the question is resubmitted under this section to the qualified voters and such question is approved  
27 by a majority of the qualified voters voting on the question.

28 3. All revenue collected under this section by the director of the department of revenue on behalf of  
29 the hospital district, except for one percent for the cost of collection which shall be deposited in the state's  
30 general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known  
31 as the "Hospital District Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in  
32 the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The  
33 director may make refunds from the amounts in the fund and credited to the district for erroneous payments

Standing Action Taken \_\_\_\_\_ Date \_\_\_\_\_

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1 and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such  
2 district. Any funds in the special fund which are not needed for current expenditures shall be invested in the  
3 same manner as other funds are invested. Any interest and moneys earned on such investments shall be  
4 credited to the fund.

5 4. The governing body of any hospital district that has adopted the sales tax authorized in this  
6 section may submit the question of repeal of the tax to the voters on any date available for elections for the  
7 district. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
8 the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such  
9 repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are  
10 opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is  
11 resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified  
12 voters voting on the question.

13 5. Whenever the governing body of any hospital district that has adopted the sales tax authorized in  
14 this section receives a petition, signed by a number of registered voters of the district equal to at least ten  
15 percent of the number of registered voters of the district voting in the last gubernatorial election, calling for  
16 an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters  
17 of the district a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified  
18 voters voting thereon are in favor of the repeal, the repeal shall become effective on December thirty-first of  
19 the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the  
20 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall  
21 remain effective until the question is resubmitted under this section to the qualified voters and the repeal is  
22 approved by a majority of the qualified voters voting on the question.

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

32  
33 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.