

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 884, Page 2, Section 67.180, Line 3, by
2 inserting immediately after said section and line the following:

3
4 "67.587. 1. The governing body of any county of the third classification without a township
5 form of government and with more than eighteen thousand but fewer than twenty thousand
6 inhabitants and with a city of the fourth classification with more than three thousand but fewer than
7 three thousand seven hundred inhabitants as the county seat may impose, by order or ordinance, a
8 sales tax on all retail sales made within the county which are subject to sales tax under chapter 144.
9 The tax authorized in this section shall be equal to one-half of one percent, and shall be imposed
10 solely for the purpose of improving transportation infrastructure in such county. The tax authorized
11 in this section shall be in addition to all other sales taxes imposed by law, and shall be stated
12 separately from all other charges and taxes. The order or ordinance shall not become effective
13 unless the governing body of the county submits to the voters residing within the county at a state
14 general, primary, or special election a proposal to authorize the governing body of the county to
15 impose a tax under this section.

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

18 Shall _____ (insert the name of the political subdivision) impose a sales tax at a rate of
19 _____ (insert rate of percent) percent, solely for the purpose of funding improvements to
20 transportation infrastructure?

21 YES NO

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

24
25 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
26 the question, then the tax shall become effective on the first day of the second calendar quarter
27 immediately following notification to the department of revenue. If a majority of the votes cast on
28 the question by the qualified voters voting thereon are opposed to the question, then the tax shall not
29 become effective unless and until the question is resubmitted under this section to the qualified
30 voters and such question is approved by a majority of the qualified voters voting on the question.

31 3. All revenue collected under this section by the director of the department of revenue on
32 behalf of any county, except for one percent for the cost of collection which shall be deposited in
33 the state's general revenue fund, shall be deposited in a special trust fund and shall be used solely for
34 the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be
35 commingled with any funds of the state. The director may make refunds from the amounts in the
36 trust fund and credited to the county for erroneous payments and overpayments made, and may

Action Taken _____ Date _____

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

5 4. On or after the effective date of the tax, the director of revenue shall be responsible for
 6 the administration, collection, enforcement, and operation of the tax, and sections 32.085 and
 7 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to collect
 8 the amount required to be reported and remitted, but not to change the requirements of reporting or
 9 remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the
 10 governing body of the county may authorize the use of a bracket system similar to that authorized in
 11 section 144.285, and notwithstanding the provisions of that section, this new bracket system shall be
 12 used where this tax is imposed and shall apply to all taxable transactions. Beginning with the
 13 effective date of the tax, every retailer in the county shall add the sales tax to the sale price, and this
 14 tax shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the
 15 same manner as the purchase price. For purposes of this section, all retail sales shall be deemed to
 16 be consummated at the place of business of the retailer.

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

32 6. The governing body of any county that has adopted the sales tax authorized in this
 33 section may submit the question of repeal of the tax to the voters on any date available for elections
 34 for the county and shall submit such question at least every [~~four~~] ten years. The ballot of
 35 submission shall be in substantially the following form:

36 Shall _____ (insert the name of the political subdivision) repeal the sales tax imposed at a
 37 rate of _____ (insert rate of percent) percent for the purpose of funding improvements to
 38 transportation infrastructure?

39 YES NO

40 If you are in favor of the question, place an "X" in the box opposite "YES". If you are
 41 opposed to the question, place an "X" in the box opposite "NO".

42
 43 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 44 repeal, that repeal shall become effective on December thirty-first of the calendar year in which
 45 such repeal was approved.

46
 47 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
 48 the repeal, then the sales tax authorized in this section shall remain effective until the question is

1 resubmitted under this section to the qualified voters and the repeal is approved by a majority of the
2 qualified voters voting on the question.

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

13
14 Further amend said bill by amending the title, enacting clause, and intersectional references
15 accordingly.