

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 87, Page 4, Section 143.1029, Line 32, by
2 inserting after said section and line the following:

3
4 "321.242. 1. The governing body of any fire protection district which operates within and
5 has boundaries identical to a city with a population of at least thirty thousand but not more than
6 thirty-five thousand inhabitants which is located in a county of the first classification, excluding a
7 county of the first classification having a population in excess of nine hundred thousand, or the
8 governing body of any municipality having a municipal fire department may impose a sales tax in
9 an amount of up to [one-fourth] one-half of one percent on all retail sales made in such fire
10 protection district or municipality which are subject to taxation pursuant to the provisions of
11 sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all
12 other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this
13 section shall be effective unless the governing body of the fire protection district or municipality
14 submits to the voters of such fire protection district or municipality, at a county or state general,
15 primary or special election, a proposal to authorize the governing body of the fire protection district
16 or municipality to impose a tax.

17 2. The ballot of submission shall contain, but need not be limited to, the following language:
18 Shall _____ (insert name of district or municipality) impose a sales tax of _____
19 (insert rate of tax) for the purpose of providing revenues for the operation of the
20 _____ (insert fire protection district or municipal fire department)?

21 YES NO

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

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

33 4. All sales taxes collected by the director of revenue pursuant to this section or section
34 321.246 on behalf of any fire protection district or municipality, less one percent for cost of
35 collection which shall be deposited in the state's general revenue fund after payment of premiums
36 for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is

Action Taken _____ Date _____

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

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

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

35
36 Further amend said bill by amending the title, enacting clause, and intersectional references
37 accordingly.