

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 676, Page 1, Section A, Line 4, by
2 inserting after all of said section and line the following:

3
4 "67.1545. 1. Any district formed as a political subdivision may impose by resolution a
5 district sales and use tax on all retail sales made in such district which are subject to taxation
6 pursuant to sections 144.010 to 144.525, except sales of motor vehicles, trailers, boats or outboard
7 motors and sales to or by public utilities and providers of communications, cable, or video services.
8 Any sales and use tax imposed pursuant to this section may be imposed in increments of one-eighth
9 of one percent, up to a maximum of one percent. Such district sales and use tax may be imposed for
10 any district purpose designated by the district in its ballot of submission to [its] qualified voters;
11 except that, no resolution adopted pursuant to this section shall become effective unless the board of
12 directors of the district submits to the qualified voters of the municipality in which the district is
13 located, by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this section. If a
14 majority of the votes cast by the qualified voters on the proposed sales tax are in favor of the sales
15 tax, then the resolution is adopted. If a majority of the votes cast by the qualified voters are opposed
16 to the sales tax, then the resolution is void.

17 2. The ballot shall be substantially in the following form:

18 Shall the _____ (insert name of district) Community Improvement District impose a
19 community improvement districtwide sales and use tax at the maximum rate of
20 _____ (insert amount) for a period of _____ (insert number) years from the date on
21 which such tax is first imposed for the purpose of providing revenue for _____
22 (insert general description of the purpose)?

23 YES NO

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

26 3. Within ten days after the qualified voters have approved the imposition of the sales and
27 use tax, the district shall, in accordance with section 32.087, notify the director of the department of
28 revenue. The sales and use tax authorized by this section shall become effective on the first day of
29 the second calendar quarter after the director of the department of revenue receives notice of the
30 adoption of such tax.

31 4. The director of the department of revenue shall collect any tax adopted pursuant to this
32 section pursuant to section 32.087.

33 5. In each district in which a sales and use tax is imposed pursuant to this section, every
34 retailer shall add such additional tax imposed by the district to such retailer's sale price, and when so
35 added such tax shall constitute a part of the purchase price, shall be a debt of the purchaser to the
36 retailer until paid and shall be recoverable at law in the same manner as the purchase price.

Action Taken _____ Date _____

1 6. In order to allow retailers to collect and report the sales and use tax authorized by this
2 section as well as all other sales and use taxes required by law in the simplest and most efficient
3 manner possible, a district may establish appropriate brackets to be used in the district imposing a
4 tax pursuant to this section in lieu of the brackets provided in section 144.285.

5 7. The penalties provided in sections 144.010 to 144.525 shall apply to violations of this
6 section.

7 8. All revenue received by the district from a sales and use tax imposed pursuant to this
8 section which is designated for a specific purpose shall be deposited into a special trust fund and
9 expended solely for such purpose. Upon the expiration of any sales and use tax adopted pursuant to
10 this section, all funds remaining in the special trust fund shall continue to be used solely for the
11 specific purpose designated in the resolution adopted by the qualified voters. Any funds in such
12 special trust fund which are not needed for current expenditures may be invested by the board of
13 directors pursuant to applicable laws relating to the investment of other district funds.

14 9. A district may repeal by resolution any sales and use tax imposed pursuant to this section
15 before the expiration date of such sales and use tax unless the repeal of such sales and use tax will
16 impair the district's ability to repay any liabilities the district has incurred, moneys the district has
17 borrowed or obligation the district has issued to finance any improvements or services rendered for
18 the district.

19 10. Notwithstanding the provisions of chapter 115, an election for a district sales and use tax
20 under this section shall be conducted in accordance with the provisions of this section."; and

21
22 Further amend said bill by amending the title, enacting clause, and intersectional references
23 accordingly.