

HOUSE AMENDMENT NO. ____
TO
HOUSE AMENDMENT NO. ____

Offered By

AMEND House Amendment No. ____ to Senate Substitute for Senate Committee Substitute for Senate Bill No. 570, Page 6, Line 34, by deleting said line and inserting in lieu thereof the following:

"activities as may be suitably employed to achieve the objectives of such a program.

94.900. 1. (1) The governing body of the following cities may impose a tax as provided in this section:

(a) Any city of the third classification with more than ten thousand eight hundred but less than ten thousand nine hundred inhabitants located at least partly within a county of the first classification with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants;

(b) Any city of the fourth classification with more than four thousand five hundred but fewer than five thousand inhabitants;

(c) Any city of the fourth classification with more than eight thousand nine hundred but fewer than nine thousand inhabitants;

(d) Any home rule city with more than forty-eight thousand but fewer than forty-nine thousand inhabitants;

(e) Any home rule city with more than seventy-three thousand but fewer than seventy-five thousand inhabitants;

(f) Any city of the fourth classification with more than thirteen thousand five hundred but fewer than sixteen thousand inhabitants;

(g) Any city of the fourth classification with more than seven thousand but fewer than eight thousand inhabitants;

(h) Any city of the fourth classification with more than four thousand but fewer than four thousand five hundred inhabitants and located in any county of the first classification with more than one hundred fifty thousand but fewer than two hundred thousand inhabitants;

(i) Any city of the third classification with more than thirteen thousand but fewer than fifteen thousand inhabitants and located in any county of the third classification without a township form of government and with more than thirty-three thousand but fewer than thirty-seven thousand inhabitants; ~~or~~

(j) Any city of the fourth classification with more than three thousand but fewer than three thousand three hundred inhabitants and located in any county of the third classification without a township form of government and with more than eighteen thousand but fewer than twenty thousand inhabitants and that is not the county seat of such county;

(k) Any city of the fourth classification with more than four hundred fifty but fewer than five hundred inhabitants and located in any county of the third classification without a township form of government and with more than twenty-nine thousand but fewer than thirty-three thousand inhabitants and with a city of the fourth classification with more than four hundred but fewer than four hundred fifty inhabitants as the county seat;

(l) Any city of the fourth classification with more than eight thousand but fewer than twelve thousand inhabitants and located in any county of the first classification with more than two hundred

Action Taken _____ Date _____

1 thousand but fewer than two hundred sixty thousand inhabitants; or

2 (m) Any city of the fourth classification with more than one thousand three hundred fifty but fewer
 3 than one thousand five hundred inhabitants and located in any county of the first classification with more than
 4 one hundred fifty thousand but fewer than two hundred thousand inhabitants.

5 (2) The governing body of any city listed in subdivision (1) of this subsection is hereby authorized to
 6 impose, by ordinance or order, a sales tax in the amount of up to one-half of one percent on all retail sales
 7 made in such city which are subject to taxation under the provisions of sections 144.010 to 144.525 for the
 8 purpose of improving the public safety for such city[,], including, but not limited to, expenditures on
 9 equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical
 10 providers. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by
 11 law, except that no ordinance or order imposing a sales tax pursuant to the provisions of this section shall be
 12 effective unless the governing body of the city submits to the voters of the city, at a county or state general,
 13 primary, or special election, a proposal to authorize the governing body of the city to impose a tax.

14 2. If the proposal submitted involves only authorization to impose the tax authorized by this section,
 15 the ballot of submission shall contain, but need not be limited to, the following language:

16 Shall the city of _____ (city's name) impose a citywide sales tax of _____ (insert amount)
 17 for the purpose of improving the public safety of the city?

18 ☐ YES ☐ NO

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

21
 22 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the
 23 proposal submitted pursuant to this subsection, then the ordinance or order and any amendments thereto shall
 24 be in effect on the first day of the second calendar quarter after the director of revenue receives notification of
 25 adoption of the local sales tax. If a proposal receives less than the required majority, then the governing body
 26 of the city shall have no power to impose the sales tax herein authorized unless and until the governing body
 27 of the city shall again have submitted another proposal to authorize the governing body of the city to impose
 28 the sales tax authorized by this section and such proposal is approved by the required majority of the
 29 qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted
 30 to the voters sooner than twelve months from the date of the last proposal pursuant to this section.

31 3. All revenue received by a city from the tax authorized under the provisions of this section shall be
 32 deposited in a special trust fund and shall be used solely for improving the public safety for such city for so
 33 long as the tax shall remain in effect.

34 4. Once the tax authorized by this section is abolished or is terminated by any means, all funds
 35 remaining in the special trust fund shall be used solely for improving the public safety for the city. Any funds
 36 in such special trust fund which are not needed for current expenditures may be invested by the governing
 37 body in accordance with applicable laws relating to the investment of other city funds.

38 5. All sales taxes collected by the director of ~~[the department of]~~ revenue under this section on behalf
 39 of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund
 40 after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special
 41 trust fund, which is hereby created, to be known as the "City Public Safety Sales Tax Trust Fund". The
 42 moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
 43 the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be
 44 transferred and placed to the credit of the general revenue fund. The director of ~~[the department of]~~ revenue
 45 shall keep accurate records of the amount of money in the trust and which was collected in each city
 46 imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of the
 47 city and the public. Not later than the tenth day of each month the director of ~~[the department of]~~ revenue
 48 shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the
 49 tax; such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds
 50 arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such
 51 city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted
 52 by the governing body submitting the tax to the voters.

53 6. The director of ~~[the department of]~~ revenue may make refunds from the amounts in the trust fund

and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of ~~the department of~~ revenue of the action at least ninety days prior to the effective date of the repeal and the director of ~~the department of~~ revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director of ~~the department of~~ revenue shall remit the balance in the account to the city and close the account of that city. The director of ~~the department of~~ revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to this section.

94.902. 1. The governing bodies of the following cities or villages may impose a tax as provided in this section:

(1) Any city of the third classification with more than twenty-six thousand three hundred but less than twenty-six thousand seven hundred inhabitants;

(2) Any city of the fourth classification with more than thirty thousand three hundred but fewer than thirty thousand seven hundred inhabitants;

(3) Any city of the fourth classification with more than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants;

(4) Any special charter city with more than twenty-nine thousand but fewer than thirty-two thousand inhabitants;

(5) Any city of the third classification with more than four thousand but fewer than four thousand five hundred inhabitants and located in any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants;

(6) Any city of the fourth classification with more than nine thousand five hundred but fewer than ten thousand eight hundred inhabitants;

(7) Any city of the fourth classification with more than five hundred eighty but fewer than six hundred fifty inhabitants;

(8) Any city of the fourth classification with more than two thousand seven hundred but fewer than three thousand inhabitants and located in any county of the first classification with more than eighty-three thousand but fewer than ninety-two thousand inhabitants; ~~or~~

(9) Any city of the fourth classification with more than two thousand four hundred but fewer than two thousand seven hundred inhabitants and located in any county of the third classification without a township form of government and with more than ten thousand but fewer than twelve thousand inhabitants;

(10) Any city of the third classification with more than nine thousand but fewer than ten thousand inhabitants and located in any county of the third classification with a township form of government and with more than twenty thousand but fewer than twenty-three thousand inhabitants;

(11) Any city of the fourth classification with more than one thousand fifty but fewer than one thousand two hundred inhabitants and located in any county of the third classification without a township form of government and with more than eighteen thousand but fewer than twenty thousand inhabitants and with a city of the fourth classification with more than two thousand one hundred but fewer than two thousand four hundred inhabitants as the county seat; or

(12) Any village with more than one thousand three hundred fifty but fewer than one thousand five hundred inhabitants and located in any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants.

2. The governing body of any city or village listed in subsection 1 of this section may impose, by order or ordinance, a sales tax on all retail sales made in the city or village which are subject to taxation under chapter 144. The tax authorized in this section may be imposed in an amount of up to one-half of one percent, and the tax shall be imposed solely for the purpose of improving the public safety for such city~~;~~ or village including, but not limited to, expenditures on equipment~~;~~ city or village employee salaries and benefits~~;~~ and facilities for police, fire, and emergency medical providers. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other

1 charges and taxes. The order or ordinance imposing a sales tax under this section shall not become effective
 2 unless the governing body of the city or village submits to the voters residing within the city or village, at a
 3 county or state general, primary, or special election, a proposal to authorize the governing body of the city or
 4 village to impose a tax under this section.

5 3. The ballot of submission for the tax authorized in this section shall be in substantially the
 6 following form:

7 Shall the (city/village) of _____ ([city's] insert name) impose a (citywide/villagewide) sales
 8 tax at a rate of _____ (insert [rate of percent] percentage) percent for the purpose of
 9 improving the public safety of the (city/village)?

10 ☐ YES ☐ NO

11 If you are in favor of the question, place an "X" in the box opposite "YES". If you are
 12 opposed to the question, place an "X" in the box opposite "NO".
 13

14 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the
 15 proposal, then the ordinance or order and any amendments to the order or ordinance shall become effective
 16 on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of
 17 the sales tax. If a majority of the votes cast on the proposal by the qualified voters voting thereon are
 18 opposed to the proposal, then the tax shall not become effective unless the proposal is resubmitted under this
 19 section to the qualified voters and such proposal is approved by a majority of the qualified voters voting on
 20 the proposal. However, in no event shall a proposal under this section be submitted to the voters sooner than
 21 twelve months from the date of the last proposal under this section.

22 4. Any sales tax imposed under this section shall be administered, collected, enforced, and operated
 23 as required in section 32.087. All sales taxes collected by the director of the department of revenue under this
 24 section on behalf of any city or village, less one percent for cost of collection which shall be deposited in the
 25 state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall
 26 be deposited in a special trust fund, which is hereby created in the state treasury, to be known as the "City
 27 Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and
 28 shall not be commingled with any funds of the state. The provisions of section 33.080 to the contrary
 29 notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue
 30 fund. The director shall keep accurate records of the amount of money in the trust fund and which was
 31 collected in each city or village imposing a sales tax under this section, and the records shall be open to the
 32 inspection of officers of the city or village and the public. Not later than the tenth day of each month the
 33 director shall distribute all moneys deposited in the trust fund during the preceding month to the city or
 34 village which levied the tax. Such funds shall be deposited with the city or village treasurer of each such city
 35 or village, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be
 36 enacted by the governing body of each such city or village. Expenditures may be made from the fund for any
 37 functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters.
 38 If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the
 39 designated purposes. Any funds in the special trust fund which are not needed for current expenditures shall
 40 be invested in the same manner as other funds are invested. Any interest and moneys earned on such
 41 investments shall be credited to the fund.

42 5. The director of ~~the department of~~ revenue may authorize the state treasurer to make refunds from
 43 the amounts in the trust fund and credited to any city or village for erroneous payments and overpayments
 44 made, and may redeem dishonored checks and drafts deposited to the credit of such cities or villages. If any
 45 city or village abolishes the tax, the city or village shall notify the director of the action at least ninety days
 46 before the effective date of the repeal, and the director may order retention in the trust fund, for a period of
 47 one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or
 48 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.
 49 After one year has elapsed after the effective date of abolition of the tax in such city or village, the director
 50 shall remit the balance in the account to the city and close the account of that city or village. The director
 51 shall notify each city or village of each instance of any amount refunded or any check redeemed from receipts
 52 due the city or village.

53 6. The governing body of any city or village that has adopted the sales tax authorized in this section

may submit the question of repeal of the tax to the voters on any date available for elections for the city or village. The ballot of submission shall be in substantially the following form:

Shall _____ (insert the name of the city or village) repeal the sales tax imposed at a rate of _____ (insert ~~[rate of percent]~~ percentage) percent for the purpose of improving the public safety of the (city/village)?

☐ YES ☐ NO

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

7. Whenever the governing body of any city or village that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the city or village voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the city or village a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

8. Any sales tax imposed under this section by a city described under subdivision (6) of subsection 1 of this section that is in effect as of December 31, 2038, shall automatically expire. No city described under subdivision (6) of subsection 1 of this section shall collect a sales tax pursuant to this section on or after January 1, 2039. Subsection 7 of this section shall not apply to a sales tax imposed under this section by a city described under subdivision (6) of subsection 1 of this section.

9. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section."; and"; and

Further amend said amendment, Page 26, Line 21, by inserting after said line the following:

"137.084. 1. Notwithstanding the provisions of sections 137.075 and 137.080 to the contrary, a building or other structure that is used as commercial property, newly constructed and occupied on any parcel of real property, shall be assessed and taxed on such assessed valuation as of the first day of the month following the date of occupancy for the proportionate part of the remaining year at the tax rates established for that year, in all taxing jurisdictions located in the county adopting this section as provided in subsection 8 of this section. Newly constructed commercial property that has never been occupied shall not be assessed as improved real property until such occupancy or January first of the year following the year in which construction of the improvements is completed. The provisions of this subsection shall apply in any county in which the governing body has previously adopted or hereafter adopts the provisions of this subsection. For purposes of this section, the term "county" shall include any county and any city not within a county.

2. The assessor may consider a property commercially occupied upon personal verification or if any two of the following conditions have been met:

(1) An occupancy permit has been issued for the property;

(2) A deed transferring ownership from one party to another has been filed with the recorder of deeds' office subsequent to the date of the first permanent utility service;

(3) A utility company providing service in the county has verified a transfer of service for property from one party to another;

(4) The person or persons occupying the newly constructed property have registered a change of address with any local, state, or federal governmental office or agency.

3. In implementing the provisions of this section, the assessor may use occupancy permits, building permits, warranty deeds, utility connection documents including telephone connections, or other official documents as may be necessary to discover the existence of newly constructed properties. No utility

1 company shall refuse to provide verification monthly to the assessor of a utility connection to a newly
 2 occupied commercial property.

3 4. In the event that the assessment under subsections 1 and 2 of this section is not completed until
 4 after the deadline for filing appeals in a given tax year, the owner of the newly constructed property who is
 5 aggrieved by the assessment of the property may appeal this assessment the following year to the county
 6 board of equalization in accordance with chapter 138 and may pay any taxes under protest in accordance with
 7 section 139.031; provided, however, that such payment under protest shall not be required as a condition of
 8 appealing to the county board of equalization. The collector shall impound such protested taxes and shall not
 9 disburse such taxes until resolution of the appeal.

10 5. The increase in assessed valuation resulting from the implementation of the provisions of this
 11 section shall be considered new construction and improvements under the provisions of this chapter.

12 6. In counties that adopt the provisions of subsections 1 to 7 of this section, an amount not to exceed
 13 ten percent of all ad valorem property tax collections on newly constructed and occupied commercial
 14 property allocable to each taxing authority within counties of the first classification having a population of
 15 nine hundred thousand or more, one-tenth of one percent of all ad valorem property tax collections allocable
 16 to each taxing authority within all other counties of the first classification and one-fifth of one percent of all
 17 ad valorem property tax collections allocable to each taxing authority within counties of the second, third and
 18 fourth classifications and any county of the first classification having a population of at least eighty-two
 19 thousand inhabitants, but less than eighty-two thousand one hundred inhabitants, in addition to the amount
 20 prescribed by section 137.720 shall be deposited into the assessment fund of the county for collection costs.

21 7. For purposes of calculating the tax due on such newly constructed commercial property, the
 22 assessor or the board of equalization shall place the full amount of the assessed valuation on the tax book
 23 upon the first day of the month following occupancy. Such assessed valuation shall be taxed for each month
 24 of the year following such date at its new assessed valuation, and for each month of the year preceding such
 25 date at its previous valuation. The percentage derived from dividing the number of months at which the
 26 property is taxed at its new valuation by twelve shall be applied to the total assessed valuation of the new
 27 construction and improvements, and such percentage shall be included in the next year's base for the purposes
 28 of calculating the next year's tax levy rollback. The untaxed percentage shall be considered as new
 29 construction and improvements in the following year and shall be exempt from the rollback provisions.

30 8. The provisions of subsections 1 to 7 of this section shall be effective in any county in which the
 31 governing body of such county elects to adopt a proposal to implement such provisions. Such subsections
 32 shall become effective in such county on January first of the year following the election.

33 9. In any county that adopts the provisions of subsections 1 to 7 of this section prior to June first in
 34 any year under subsection 8 of this section, the assessor of such county shall, upon application of the property
 35 owner, remove on a pro rata basis from the tax book for the current year any commercial real property
 36 improvements destroyed by a natural disaster if such property is unoccupied and uninhabitable due to such
 37 destruction. On or after the first day of July, the board of equalization shall perform such duties. Any person
 38 claiming such destroyed property shall provide a list of such destroyed property to the county assessor. The
 39 assessor shall have available a supply of appropriate forms on which the claim shall be made. The assessor
 40 may verify all such destroyed property listed to ensure that the person made a correct statement. Any person
 41 who completes such a list and, with intent to defraud, includes property on the list that was not destroyed by a
 42 natural disaster shall, in addition to any other penalties provided by law, be assessed double the value of any
 43 property fraudulently listed. The list shall be filed by the assessor, after he or she has provided a copy of the
 44 list to the county collector and the board of equalization, in the office of the county clerk who, after entering
 45 the filing thereof, shall preserve and safely keep them. If the assessor, subsequent to such destruction,
 46 considers such property occupied as provided in subsection 2 of this section, the assessor shall consider such
 47 property new construction and improvements and shall assess such property accordingly as provided in
 48 subsection 1 of this section. For the purposes of this section, the term "natural disaster" means any disaster
 49 due to natural causes such as tornado, fire, flood, or earthquake.

50 10. Any political subdivision may recover the loss of revenue caused by subsection 9 of this section
 51 by adjusting the rate of taxation, to the extent previously authorized by the voters of such political
 52 subdivision, for the tax year immediately following the year of such destruction in an amount not to exceed
 53 the loss of revenue caused by this section."; and

- 1
- 2 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.
- 3
- 4 THIS AMENDS AMENDMENT 3497S05.12H