

SECOND REGULAR SESSION

# SENATE BILL NO. 1338

92ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR CALLAHAN.

Read 1st time March 1, 2004, and ordered printed.

TERRY L. SPIELER, Secretary.

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## AN ACT

To amend chapter 321, RSMo, by adding thereto one new section relating to a fire protection district sales tax for homeland security and training purposes.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapter 321, RSMo, is amended by adding thereto one new section, to be known as section 321.247, to read as follows:

**321.247. 1. The governing body of any fire protection district operating in any city of the fourth classification with more than thirty thousand three hundred but less than thirty thousand seven hundred inhabitants may impose, by order or ordinance, a sales tax on all retail sales made within the district which are subject to sales tax under chapter 144, RSMo. The tax authorized in this section shall be equal to one-fourth of one percent. The order or ordinance shall not become effective unless the governing body of the district submits to the voters residing within the district at a state general or primary election a proposal to authorize the governing body of the district to impose a tax under this section. 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 charges and taxes.**

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

Shall ..... (insert the name of the fire protection district) impose a sales tax at a rate of ..... (insert rate of percent) percent for homeland security and training purposes?

☐ YES

☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax. If a majority of the votes cast on the question by the

qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

3. Any sales tax imposed under this section shall be administered, collected, enforced, and operated as required in section 32.087, RSMo. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

4. The governing body of any district 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 district. The ballot of submission shall be in substantially the following form:

Shall ..... (insert the name of the fire protection district) repeal the sales tax imposed at a rate of ..... (insert rate of percent) percent for homeland security and training purposes?

☐ 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.

5. Whenever the governing body of any district that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the district 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 district 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.

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