

SECOND REGULAR SESSION

[P E R F E C T E D]

# SENATE BILL NO. 893

93RD GENERAL ASSEMBLY

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INTRODUCED BY SENATOR SCOTT.

Read 1st time January 18, 2006, and ordered printed.

Read 2nd time January 23, 2006, and referred to the Committee on Economic Development, Tourism and Local Government.

Reported from the Committee February 16, 2006, with recommendation that the bill do pass and be placed on the Consent Calendar.

Taken up March 6, 2006. Read 3rd time and placed upon its final passage; bill passed.

TERRY L. SPIELER, Secretary.

4479S.01P

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## AN ACT

To repeal section 321.554, RSMo, and to enact in lieu thereof one new section relating to a sales tax for districts that provide certain emergency services.

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

Section A. Section 321.554, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 321.554, to read as follows:

321.554. 1. Except in any county of the first classification with more than  
2 two hundred forty thousand three hundred but less than two hundred forty  
3 thousand four hundred inhabitants, or any county of the first classification with  
4 more than seventy-three thousand seven hundred but less than seventy-three  
5 thousand eight hundred inhabitants, or any county of the first classification with  
6 more than one hundred eighty-four thousand but less than one hundred  
7 eighty-eight thousand inhabitants, or any county with a charter form of  
8 government and with more than one million inhabitants, or any county with a  
9 charter form of government and with more than two hundred fifty thousand but  
10 less than three hundred fifty thousand inhabitants, when the revenue from the  
11 ambulance or fire protection district sales tax is collected for distribution  
12 pursuant to section 321.552, the board of the ambulance or fire protection district,  
13 after determining its budget for the year pursuant to section 67.010, RSMo, and  
14 the rate of levy needed to produce the required revenue and after making any  
15 other adjustments to the levy that may be required by any other law, shall reduce

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

16 the total operating levy of the district in an amount sufficient to decrease the  
17 revenue it would have received therefrom by an amount equal to fifty percent of  
18 the previous fiscal year's sales tax receipts. Loss of revenue, due to a decrease  
19 in the assessed valuation of real property located within the ambulance or fire  
20 protection district as a result of general reassessment, and from state-assessed  
21 railroad and utility distributable property based upon the previous fiscal year's  
22 receipts shall be considered in lowering the rate of levy to comply with this  
23 section in the year of general reassessment and in each subsequent year. In the  
24 event that in the immediately preceding year the ambulance or fire protection  
25 district actually received more or less sales tax revenue than estimated, the  
26 ambulance or fire protection district board may adjust its operating levy for the  
27 current year to reflect such increase or decrease. The director of revenue shall  
28 certify the amount payable from the ambulance or fire protection district sales tax  
29 trust fund to the general revenue fund to the state treasurer.

30 2. Except that, in the first year in which any sales tax is collected  
31 pursuant to section 321.552, [the collector] **any taxing authority subject to**  
32 **this section** shall not reduce the tax rate as defined in section 137.073, RSMo.

33 3. In a year of general reassessment, as defined by section 137.073, RSMo,  
34 or assessment maintenance as defined by section 137.115, RSMo, in which an  
35 ambulance or fire protection district in reliance upon the information then  
36 available to it relating to the total assessed valuation of such ambulance or fire  
37 protection district revises its property tax levy pursuant to section 137.073 or  
38 137.115, RSMo, and it is subsequently determined by decisions of the state tax  
39 commission or a court pursuant to sections 138.430 to 138.433, RSMo, or due to  
40 clerical errors or corrections in the calculation or recordation of assessed  
41 valuations that the assessed valuation of such ambulance or fire protection  
42 district has been changed, and but for such change the ambulance or fire  
43 protection district would have adopted a different levy on the date of its original  
44 action, then the ambulance or fire protection district may adjust its levy to an  
45 amount to reflect such change in assessed valuation, including, if necessary, a  
46 change in the levy reduction required by this section to the amount it would have  
47 levied had the correct assessed valuation been known to it on the date of its  
48 original action, provided:

49 (1) The ambulance or fire protection district first levies the maximum levy  
50 allowed without a vote of the people by article X, section 11(b) of the constitution;

51 and

52 (2) The ambulance or fire protection district first adopts the tax rate  
53 ceiling otherwise authorized by other laws of this state; and

54 (3) The levy adjustment or reduction may include a one-time correction  
55 to recoup lost revenues the ambulance or fire protection district was entitled to  
56 receive during the prior year.

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Unofficial

Bill

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