

SECOND REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]  
HOUSE COMMITTEE SUBSTITUTE FOR

# SENATE BILL NO. 893

93RD GENERAL ASSEMBLY

2006

4479L.04T

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## AN ACT

To repeal section 321.554, RSMo, and section 321.243 as enacted by senate substitute for senate committee substitute for house committee substitute for house bills nos. 452, 203, 377, 472, 473, 556 & 647, eighty-eighth general assembly, first regular session, and section 321.243 as enacted by conference committee substitute no. 2 for senate substitute no. 2 for house committee substitute for house bills nos. 484, 199 & 72, eighty-eighth general assembly, first regular session, and to enact in lieu thereof two new sections relating to taxes for districts that provide 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, and section 321.243 as enacted by  
2 senate substitute for senate committee substitute for house committee substitute  
3 for house bills nos. 452, 203, 377, 472, 473, 556 & 647, eighty-eighth general  
4 assembly, first regular session, and section 321.243 as enacted by conference  
5 committee substitute no. 2 for senate substitute no. 2 for house committee  
6 substitute for house bills nos. 484, 199 & 72, eighty-eighth general assembly, first  
7 regular session, are repealed and two new sections enacted in lieu thereof, to be  
8 known as sections 321.243 and 321.554, to read as follows:

321.243. 1. Notwithstanding any other provision of law to the contrary,  
2 an additional tax of not to exceed three cents per one hundred dollars of assessed  
3 valuation may be levied and collected by any city, town, village, county, or fire  
4 protection district, or a central fire and emergency services board established in  
5 subsection 4 of this section. All the funds derived from such tax shall be used  
6 solely for the purpose of establishing and providing a joint[,] central fire and

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

7 emergency dispatching service, **and, in any county with a charter form of**  
8 **government and with more than one million inhabitants, for**  
9 **expenditures for equipment and services, except for salaries, wages,**  
10 **and benefits, by cities, towns, villages, counties, or fire protection**  
11 **districts which contract with such joint central fire and emergency**  
12 **dispatching service.**

13           2. The additional tax prescribed by this section shall be levied only when  
14 the governing body of the city, town, village, county, fire protection district, or  
15 central fire and emergency services board determines that a central fire and  
16 emergency dispatching center will meet the minimum requirements set by section  
17 321.245, and, except where a central fire and emergency services board is  
18 established in accordance with subsection 4 of this section, when the governing  
19 body has entered into a contract with the center for fire and emergency  
20 dispatching services. The funds from the tax shall be kept separate and apart  
21 from all other funds of the city, town, village, county, fire protection district, or  
22 central fire and emergency services board and shall be paid out only on order of  
23 the governing body. Except as provided in subsection 4 of this section, all funds  
24 received by such center, and all operations of such center shall be governed and  
25 controlled by a board of directors consisting of one member from each such agency  
26 using the joint[,] central fire and emergency dispatching service. Except as  
27 otherwise provided in subsection 4 of this section, in any county, city, town, or  
28 village, where a tax-supported fire protection district is provided emergency  
29 dispatching services by any form of joint communication organization or  
30 emergency dispatching center, receiving directly or indirectly any funds so levied  
31 and collected as provided in this section including any funds or tariffs paid by  
32 telephone subscribers for 911 emergency service, such joint communication  
33 organization, however organized, shall be governed by a board of directors, and  
34 the board of directors shall consist in part of one member appointed by each  
35 county, city, town, village or tax-supported fire protection district, so served. The  
36 members shall be an elected official of a fire protection district, ambulance  
37 district or city council appointed by each such agency to serve for a one-year term  
38 or until a successor is duly appointed.

39           3. In addition to the tax prescribed by subsections 1 and 2 of this section,  
40 an additional tax of not to exceed two cents per one hundred dollars of assessed  
41 valuation which has been approved by the voters may be levied and collected by  
42 any city, town, village, county, or fire protection district, or a central fire and

43 emergency services board established in subsection 4 of this section of a county  
44 of the first classification with a charter form of government which has a  
45 population between two hundred thousand and five hundred thousand  
46 inhabitants, but all of the funds derived from such tax shall be used solely for the  
47 purpose of establishing and providing a joint[,] central fire and emergency  
48 dispatching service.

49         4. A central fire and emergency services board shall be established in any  
50 county of the first classification with a charter form of government which has a  
51 population between two hundred thousand and five hundred thousand  
52 inhabitants in the manner prescribed in this subsection. The board shall have  
53 all powers and duties prescribed in this section and section 321.245 to establish  
54 and provide a joint[,] central fire and emergency dispatching service. The initial  
55 board shall be established at the April, 1996, election. The election authority  
56 shall be ordered to conduct such election, which shall be conducted as a  
57 nonpartisan election. The board shall consist of one member elected from each  
58 county council district. All board members shall serve for four-year terms, except  
59 that of the initial members elected, the members elected from odd-numbered  
60 county council districts shall serve for terms of two years and the members  
61 elected from even-numbered county council districts shall serve for terms of four  
62 years. Each member shall be a resident of the county council district from which  
63 the member is elected. No person who is a paid employee of any fire protection  
64 district, ambulance district, joint[,] central fire and emergency dispatch board,  
65 or a paid employee of a fire or ambulance department of a municipality shall be  
66 elected to the joint[,] central fire and emergency dispatch board. At such election,  
67 the election authority of the county shall submit to the qualified voters of the  
68 county a proposal for the board to levy and collect the taxes prescribed in this  
69 section, and such tax shall be conditioned on the replacement of the tax levied in  
70 such county by the county under this section with the new tax levied by the  
71 board. A portion of the funds derived from the tax levied pursuant to this  
72 subsection shall be used to reimburse the county for the cost of the election held  
73 in April, 1996, and any subsequent elections that are necessary for the operation  
74 of the board and the board's duties. In addition, if such a tax is approved, any  
75 funds remaining in the separate fund kept by the county, as required by  
76 subsection 2 of this section, and any property and equipment purchased with  
77 moneys in such separate fund held by the county shall be transferred to the fund  
78 maintained by the board for the same purpose. The board shall abide by section

79 50.660, RSMo, in the letting of contracts. The board shall be audited by the state  
80 auditor pursuant to section 29.230, RSMo. Except as otherwise provided in this  
81 subsection, the board shall meet [once each month] as established in the  
82 bylaws. Any other meeting may be called by four of the seven members voting in  
83 favor of having an additional meeting.

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  
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.

          [321.243. 1. Notwithstanding any other provision of law to  
2           the contrary, an additional tax of not to exceed three cents per one  
3           hundred dollars of assessed valuation may be levied and collected  
4           by any city, town, village, county, or fire protection district, or a  
5           central fire and emergency services board established in subsection  
6           4 of this section of a county of the first classification with a charter  
7           form of government which has a population between two hundred  
8           thousand and five hundred thousand inhabitants, except as  
9           otherwise provided in subsection 4 of this section, but all the funds  
10          derived from such tax shall be used solely for the purpose of  
11          establishing and providing a joint, central fire and emergency

12           dispatching service.

13                       2. The additional tax prescribed by this section shall be  
14           levied only when the governing body of the city, town, village,  
15           county, fire protection district, or central fire and emergency  
16           services board determines that a central fire and emergency  
17           dispatching center will meet the minimum requirements set by  
18           section 321.245, and, except where a central fire and emergency  
19           services board is established in accordance with subsection 4 of this  
20           section, when the governing body has entered into a contract with  
21           the center for fire and emergency dispatching services. The funds  
22           from the tax shall be kept separate and apart from all other funds  
23           of the city, town, village, county, fire protection district, or central  
24           fire and emergency services board and shall be paid out only on  
25           order of the governing body. Except as provided in subsection 4 of  
26           this section, whenever a county tax is established, the central fire  
27           and emergency dispatching center, all funds received by such  
28           center, and all operations of such center shall be governed and  
29           controlled by a board of directors consisting of one member from  
30           each such agency using the joint, central fire and emergency  
31           dispatching service. The members shall be an elected official of a  
32           fire protection district, ambulance district or city council appointed  
33           by each such agency to serve for a one-year term or until a  
34           successor is duly appointed.

35                       3. In addition to the tax prescribed by subsections 1 and 2  
36           of this section, an additional tax of not to exceed two cents per one  
37           hundred dollars of assessed valuation which has been approved by  
38           the voters may be levied and collected by any city, town, village,  
39           county, or fire protection district, or a central fire and emergency  
40           services board established in subsection 4 of this section of a  
41           county of the first classification with a charter form of government  
42           which has a population between two hundred thousand and five  
43           hundred thousand inhabitants, but all of the funds derived from  
44           such tax shall be used solely for the purpose of establishing and  
45           providing a joint, central fire and emergency dispatching service.

46                       4. A central fire and emergency services board shall be  
47           established in any county of the first classification with a charter

48 form of government which has a population between two hundred  
49 thousand and five hundred thousand inhabitants in the manner  
50 prescribed in this subsection. The board shall have all powers and  
51 duties prescribed in this section and section 321.245 to establish  
52 and provide a joint, central fire and emergency dispatching  
53 service. The initial board shall be established at the April, 1996,  
54 election. The county clerk of the county shall be ordered to conduct  
55 such election, which shall be conducted as a nonpartisan  
56 election. The board shall consist of one member elected from each  
57 county council district. All board members shall serve for four-year  
58 terms, except that of the initial members elected, the members  
59 elected from odd-numbered county council districts shall serve for  
60 terms of two years and the members elected from even-numbered  
61 county council districts shall serve for terms of four years. Each  
62 member shall be a resident of the county council district from  
63 which the member is elected. No person who is a paid employee of  
64 any fire protection district, ambulance district, joint, central fire  
65 and emergency dispatch board, or a paid employee of a fire or  
66 ambulance department of a municipality shall be elected to the  
67 joint, central fire and emergency dispatch board. At such election,  
68 the election authority of the county shall submit to the qualified  
69 voters of the county a proposal for the board to levy and collect the  
70 taxes prescribed in this section, and such tax shall be conditioned  
71 on the replacement of the tax levied in such county by the county  
72 under this section with the new tax levied by the board. A portion  
73 of the funds derived from the tax levied pursuant to this subsection  
74 shall be used to reimburse the county for the cost of the election  
75 held in April, 1996, and any subsequent elections that are  
76 necessary for the operation of the board and the board's duties. In  
77 addition, if such a tax is approved, any funds remaining in the  
78 separate fund kept by the county, as required by subsection 2 of  
79 this section, and any property and equipment purchased with  
80 moneys in such separate fund held by the county shall be  
81 transferred to the fund maintained by the board for the same  
82 purpose. The board shall abide by section 50.660, RSMo, in the  
83 letting of contracts. The board shall be audited by the state

84 auditor pursuant to section 29.230, RSMo. Except as otherwise  
85 provided in this subsection, the board shall not meet more than six  
86 times per year as established in the bylaws. Any other meeting  
87 may be called by six of the seven members voting in favor of having  
88 an additional meeting.]

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Bill

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