

SECOND REGULAR SESSION

SENATE BILL NO. 638

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR LEMBKE.

Pre-filed December 1, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

3563S.011

AN ACT

To repeal sections 190.335 and 190.337, RSMo, and to enact in lieu thereof two new sections relating to taxes to fund emergency services.

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

Section A. Sections 190.335 and 190.337, RSMo, are repealed and two new
2 sections enacted in lieu thereof, to be known as sections 190.335 and 190.337, to
3 read as follows:

190.335. 1. In lieu of the tax levy authorized under section 190.305 for
2 emergency telephone services, the county commission of any county may impose
3 a county sales tax for the provision of central dispatching of fire protection,
4 including law enforcement agencies, emergency ambulance service or any other
5 emergency services, including emergency telephone services, which shall be
6 collectively referred to herein as "emergency services", and which may also
7 include the purchase and maintenance of communications and emergency
8 equipment, including the operational costs associated therein, in accordance with
9 the provisions of this section.

10 2. Such county commission may, by a majority vote of its members, submit
11 to the voters of the county, at a public election, a proposal to authorize the county
12 commission to impose a tax under the provisions of this section. If the residents
13 of the county present a petition signed by a number of residents equal to ten
14 percent of those in the county who voted in the most recent gubernatorial
15 election, then the commission shall submit such a proposal to the voters of the
16 county.

17 3. The ballot of submission shall be in substantially the following form:

18 Shall the county of (insert name of county) impose
19 a county sales tax of (insert rate of percent) percent for the purpose of

20 providing central dispatching of fire protection, emergency ambulance service,
21 including emergency telephone services, and other emergency services?

22 YES NO

23 If a majority of the votes cast on the proposal by the qualified voters voting
24 thereon are in favor of the proposal, then the ordinance shall be in effect as
25 provided herein. If a majority of the votes cast by the qualified voters voting are
26 opposed to the proposal, then the county commission shall have no power to
27 impose the tax authorized by this section unless and until the county commission
28 shall again have submitted another proposal to authorize the county commission
29 to impose the tax under the provisions of this section, and such proposal is
30 approved by a majority of the qualified voters voting thereon.

31 4. The sales tax may be imposed at a rate not to exceed one percent on the
32 receipts from the sale at retail of all tangible personal property or taxable
33 services at retail within any county adopting such tax, if such property and
34 services are subject to taxation by the state of Missouri under the provisions of
35 sections 144.010 to 144.525, RSMo. The sales tax shall not be collected prior to
36 thirty-six months before operation of the central dispatching of emergency
37 services.

38 5. Except as modified in this section, all provisions of sections 32.085 and
39 32.087, RSMo, shall apply to the tax imposed under this section.

40 6. Any tax imposed pursuant to section 190.305 shall terminate at the end
41 of the tax year in which the tax imposed pursuant to this section for emergency
42 services is certified by the board to be fully operational. Any revenues collected
43 from the tax authorized under section 190.305 shall be credited for the purposes
44 for which they were intended.

45 7. At least once each calendar year, the governing body shall establish a
46 tax rate, not to exceed the amount authorized, that together with any surplus
47 revenues carried forward will produce sufficient revenues to fund the
48 expenditures authorized by this act. Amounts collected in excess of that
49 necessary within a given year shall be carried forward to subsequent years. The
50 governing body shall make its determination of such tax rate each year no later
51 than September first and shall fix the new rate which shall be collected as
52 provided in this act. Immediately upon making its determination and fixing the
53 rate, the governing body shall publish in its minutes the new rate, and it shall
54 notify every retailer by mail of the new rate.

55 8. Immediately upon the affirmative vote of voters of such a county on the

56 ballot proposal to establish a county sales tax pursuant to the provisions of this
57 section, the county commission shall appoint the initial members of a board to
58 administer the funds and oversee the provision of emergency services in the
59 county. Beginning with the general election in 1994, all board members shall be
60 elected according to this section and other applicable laws of this state. At the
61 time of the appointment of the initial members of the board, the commission shall
62 relinquish and no longer exercise the duties prescribed in this chapter with
63 regard to the provision of emergency services and such duties shall be exercised
64 by the board.

65 9. The initial board shall consist of seven members appointed without
66 regard to political affiliation, who shall be selected from, and who shall represent,
67 the fire protection districts, ambulance districts, sheriff's department,
68 municipalities, any other emergency services and the general public. This initial
69 board shall serve until its successor board is duly elected and installed in
70 office. The commission shall ensure geographic representation of the county by
71 appointing no more than four members from each district of the county
72 commission.

73 10. Beginning in 1994, three members shall be elected from each district
74 of the county commission and one member shall be elected at large, such member
75 to be the chairman of the board. Of those first elected, four members from
76 districts of the county commission shall be elected for terms of two years and two
77 members from districts of the county commission and the member at large shall
78 be elected for terms of four years. In 1996, and thereafter, all terms of office
79 shall be four years.

80 11. Notwithstanding the provisions of subsections 8 to 10 of this section
81 to the contrary, in any county of the first classification with more than two
82 hundred forty thousand three hundred but fewer than two hundred forty
83 thousand four hundred inhabitants, any emergency telephone service 911 board
84 appointed by the county under section 190.309 which is in existence on the date
85 the voters approve a sales tax under this section shall continue to exist and shall
86 have the powers set forth under section 190.339.

87 12. (1) Notwithstanding the provisions of subsections 8 to 10 of this
88 section to the contrary, in any county of the second classification with more than
89 fifty-four thousand two hundred but fewer than fifty-four thousand three hundred
90 inhabitants that has approved a sales tax under this section, the county
91 commission shall appoint the members of the board to administer the funds and

92 oversee the provision of emergency services in the county.

93 (2) The board shall consist of seven members appointed without regard
94 to political affiliation. Each member shall be one of the following:

95 (a) The head of any of the county's fire protection districts, or a designee;

96 (b) The head of any of the county's ambulance districts, or a designee;

97 (c) The county sheriff, or a designee;

98 (d) The head of any of the police departments in the county, or a designee;

99 and

100 (e) The head of any of the county's emergency management organizations,
101 or a designee.

102 (3) Upon the appointment of the board under this subsection, the board
103 shall have the power provided in section 190.339 and shall exercise all powers
104 and duties exercised by the county commission under this chapter, and the
105 commission shall relinquish all powers and duties relating to the provision of
106 emergency services under this chapter to the board.

107 **13. Provisions of this section to the contrary notwithstanding, in**
108 **any county with a charter form of government and with more than one**
109 **million inhabitants which imposes a sales tax authorized under the**
110 **provisions of this section, such tax shall not apply to sales at retail of**
111 **"food", as such term is defined under section 144.014.**

190.337. 1. The sales tax established by a county according to the
2 provisions of section 190.335 shall be permanent and revenues from it shall be
3 disbursed only for the purposes for which it was collected. Upon receipt of a
4 petition signed by a number of voters in the county equal to ten percent of the
5 number of voters in the county who voted in the most recent gubernatorial
6 election requesting the submission of the question of continuation or termination,
7 the county commission in any county which has adopted the sales tax as a means
8 of paying for emergency services in lieu of financing such services through taxes
9 as provided in section 190.305, shall submit to the voters of the county the
10 question to continue or to terminate the sales tax.

11 2. The question shall be submitted in the following form:

12 Shall the county of (insert name of county)
13 continue to impose a county sales tax of (insert rate of percent) percent
14 for the purpose of providing central dispatching of fire protection, emergency
15 ambulance, or emergency telephone, services?

16 YES NO

17 3. If a majority of those voting on the question vote "YES" for
18 continuation, the sales tax shall be continued unless and until terminated by a
19 vote of the qualified voters voting thereon; if a majority of those voting on the
20 question vote "NO" for the termination of the sales tax, the county commission
21 shall declare the sales tax terminated effective the first day of the second
22 calendar quarter following notification to the director of revenue that the tax has
23 been repealed and shall discharge any board appointed pursuant to section
24 190.335. Any order adopted by the board shall be void and of no effect from and
25 after the termination of the sales tax.

26 4. If the majority of the voters vote "NO" pursuant to subsection 3 of this
27 section, the emergency services shall be deemed to have been terminated. Such
28 emergency services may be reestablished in the county pursuant to the provisions
29 of section 190.305.

30 **5. Provisions of this section to the contrary notwithstanding, any**
31 **sales tax authorized under the provisions of section 190.335, imposed**
32 **by a county with a charter form of government and with more than one**
33 **million inhabitants shall automatically terminate five years from the**
34 **effective date of such tax. Upon termination of a sales tax pursuant to**
35 **the provisions of this subsection, a county shall be permanently barred**
36 **from imposing or reauthorizing a sales tax under the provisions of**
37 **section 190.335.**

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