

FIRST REGULAR SESSION

SENATE BILL NO. 309

96TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR KEHOE.

Read 1st time February 21, 2011, and ordered printed.

TERRY L. SPIELER, Secretary.

1663S.011

AN ACT

To repeal sections 190.035, 190.040, and 321.552, RSMo, and to enact in lieu thereof three 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Section A. Sections 190.035, 190.040, and 321.552, RSMo, are repealed
2 and three new sections enacted in lieu thereof, to be known as sections 190.035,
3 190.040, and 321.552, to read as follows:

190.035. Each notice shall state briefly the purpose of the election, setting
2 forth the proposition to be voted upon and a description of the territory. The
3 notice shall further state that any district upon its establishment shall have the
4 powers, objects and purposes provided by sections 190.005 to 190.085, and shall
5 have the power to levy a property tax not to exceed thirty cents on the one
6 hundred dollars valuation, **or in lieu of a property tax, to impose a sales**
7 **tax in an amount not to exceed one-half of one percent on all retail**
8 **sales made in such ambulance district which are subject to taxation**
9 **pursuant to the provisions of sections 144.010 to 144.525.**

190.040. 1. **For the organization of a district which shall levy a**
2 **property tax**, the question shall be submitted in substantially the following
3 form:

4 Shall there be organized in the counties of, state of Missouri, an
5 ambulance district for the establishment and operation of an ambulance service
6 to be located within the boundaries of said proposed district and having the power
7 to impose a property tax not to exceed the annual rate of thirty cents on the
8 hundred dollars assessed valuation without voter approval, and such additional
9 tax as may be approved hereafter by vote thereon, to be known as "....."

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

10 Ambulance District" as prayed for by petition filed with the county clerk of
 11 County, Missouri, on the day of, 20....?

12 **2. For the organization of a district which shall levy a sales tax,**
 13 **the question shall be submitted in substantially the following form:**

14 **Shall there be organized in the counties of, state of**
 15 **Missouri, an ambulance district for the establishment and operation of**
 16 **an ambulance service to be located within the boundaries of said**
 17 **district and having the power to impose a sales tax in an amount not**
 18 **to exceed one-half of one percent without voter approval, and such**
 19 **additional tax as may be approved hereafter by vote thereon, to be**
 20 **known as ".....Ambulance District" as prayed for by petition filed with**
 21 **the county clerk of County, Missouri, on the day of,**
 22 **20....?**

321.552. 1. Except in any county of the first classification with over two
 2 hundred thousand inhabitants, or any county of the first classification without
 3 a charter form of government and with more than seventy-three thousand seven
 4 hundred but less than seventy-three thousand eight hundred inhabitants; or any
 5 county of the first classification without a charter form of government and 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 with over one million inhabitants; or] any county with a charter form
 9 of government with over two hundred eighty thousand inhabitants but less than
 10 three hundred thousand inhabitants, the governing body of any ambulance or fire
 11 protection district may impose a sales tax in an amount up to one-half of one
 12 percent on all retail sales made in such ambulance or fire protection district
 13 which are subject to taxation pursuant to the provisions of sections 144.010 to
 14 144.525 provided that such sales tax shall be accompanied by a reduction in the
 15 district's tax rate as defined in section 137.073. The tax authorized by this
 16 section shall be in addition to any and all other sales taxes allowed by law, except
 17 that no sales tax imposed pursuant to the provisions of this section shall be
 18 effective unless the governing body of the ambulance or fire protection district
 19 submits to the voters of such ambulance or fire protection district, at a municipal
 20 or state general, primary or special election, a proposal to authorize the governing
 21 body of the ambulance or fire protection district to impose a tax pursuant to this
 22 section.

23 2. The ballot of submission shall contain, but need not be limited to, the

24 following language:

25 Shall (insert name of ambulance or fire protection district)
26 impose a sales tax of (insert amount up to one-half) of one percent for
27 the purpose of providing revenues for the operation of the (insert
28 name of ambulance or fire protection district) and the total property tax levy on
29 properties in the (insert name of the ambulance or fire protection
30 district) shall be reduced annually by an amount which reduces property tax
31 revenues by an amount equal to fifty percent of the previous year's revenue
32 collected from this sales tax?

33 YES NO

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

36 3. If a majority of the votes cast on the proposal by the qualified voters
37 voting thereon are in favor of the proposal, then the sales tax authorized in this
38 section shall be in effect and the governing body of the ambulance or fire
39 protection district shall lower the level of its tax rate by an amount which reduces
40 property tax revenues by an amount equal to fifty percent of the amount of sales
41 tax collected in the preceding year. If a majority of the votes cast by the qualified
42 voters voting are opposed to the proposal, then the governing body of the
43 ambulance or fire protection district shall not impose the sales tax authorized in
44 this section unless and until the governing body of such ambulance or fire
45 protection district resubmits a proposal to authorize the governing body of the
46 ambulance or fire protection district to impose the sales tax authorized by this
47 section and such proposal is approved by a majority of the qualified voters voting
48 thereon.

49 4. All revenue received by a district from the tax authorized pursuant to
50 this section shall be deposited in a special trust fund, and be used solely for the
51 purposes specified in the proposal submitted pursuant to this section for so long
52 as the tax shall remain in effect.

53 5. All sales taxes collected by the director of revenue pursuant to this
54 section, less one percent for cost of collection which shall be deposited in the
55 state's general revenue fund after payment of premiums for surety bonds as
56 provided in section 32.087, shall be deposited in a special trust fund, which is
57 hereby created, to be known as the "Ambulance or Fire Protection District Sales
58 Tax Trust Fund". The moneys in the ambulance or fire protection district sales
59 tax trust fund shall not be deemed to be state funds and shall not be commingled

60 with any funds of the state. The director of revenue shall keep accurate records
61 of the amount of money in the trust and the amount collected in each district
62 imposing a sales tax pursuant to this section, and the records shall be open to
63 inspection by officers of the county and to the public. Not later than the tenth
64 day of each month the director of revenue shall distribute all moneys deposited
65 in the trust fund during the preceding month to the governing body of the district
66 which levied the tax; such funds shall be deposited with the board treasurer of
67 each such district.

68 6. The director of revenue may make refunds from the amounts in the
69 trust fund and credit any district for erroneous payments and overpayments
70 made, and may redeem dishonored checks and drafts deposited to the credit of
71 such district. If any district abolishes the tax, the district shall notify the
72 director of revenue of the action at least ninety days prior to the effective date of
73 the repeal and the director of revenue may order retention in the trust fund, for
74 a period of one year, of two percent of the amount collected after receipt of such
75 notice to cover possible refunds or overpayment of the tax and to redeem
76 dishonored checks and drafts deposited to the credit of such accounts. After one
77 year has elapsed after the effective date of abolition of the tax in such district,
78 the director of revenue shall remit the balance in the account to the district and
79 close the account of that district. The director of revenue shall notify each
80 district of each instance of any amount refunded or any check redeemed from
81 receipts due the district.

82 7. Except as modified in this section, all provisions of sections 32.085 and
83 32.087 shall apply to the tax imposed pursuant to this section.

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