

**SENATE AMENDMENT NO. \_\_\_\_\_**

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SCS/Senate Bill No. 133, Page 1, Section A, Line 2,

2 by inserting after all of said line the following:

3 "67.1790. 1. The governing body of any county of the first  
4 classification with more than two hundred sixty thousand but  
5 fewer than three hundred thousand inhabitants, or any city within  
6 such county, may impose by order or ordinance a sales tax on all  
7 retail sales made within the county or city that are subject to  
8 sales tax under chapter 144 for the purpose of funding early  
9 childhood education programs in the county or city. The tax  
10 shall not exceed one quarter of one percent and shall be imposed  
11 solely for the purpose of funding early childhood education  
12 programs in the county or city. The tax authorized in this  
13 section shall be in addition to all other sales taxes imposed by  
14 law and shall be stated separately from all other charges and  
15 taxes. The order or ordinance imposing a sales tax under this  
16 section shall not become effective unless the governing body of  
17 the county or city submits to the voters residing within the  
18 county or city, at a general election, a proposal to authorize  
19 the governing body of the county or city to impose a tax under  
20 this section.

21 2. The question of whether the tax authorized by this

1 section shall be imposed shall be submitted in substantially the  
2 following form:

3 OFFICIAL BALLOT

4 Shall ..... (name of county/city)  
5 impose a (county-wide/city-wide) sales tax at a rate of (insert  
6 rate of percent) percent for the purpose of funding early  
7 childhood education in the county or city?

8  YES                       NO

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

12  
13 If a majority of the votes cast on the question by the qualified  
14 voters voting thereon are in favor of the question, the order or  
15 ordinance shall become effective on the first day of the second  
16 calendar quarter after the director of revenue receives notice of  
17 adoption of the tax. If a majority of the votes cast on the  
18 question by the qualified voters voting thereon are opposed to  
19 the question, the county or city may not impose the sales tax  
20 authorized under this section unless and until the question is  
21 resubmitted under this section to the qualified voters and such  
22 question is approved by a majority of the qualified voters voting  
23 on the question.

24 3. On or after the effective date of any tax authorized  
25 under this section, the county or city which imposed the tax  
26 shall enter into an agreement with the director of the department  
27 of revenue for the purpose of collecting the tax authorized in  
28 this section. On or after the effective date of the tax the  
29 director of revenue shall be responsible for the administration,

1 collection, enforcement, and operation of the tax, and sections  
2 32.085 and 32.087 shall apply. All revenue collected under this  
3 section by the director of the department of revenue on behalf of  
4 any county or city, except for one percent for the cost of  
5 collection which shall be deposited in the state's general  
6 revenue fund, shall be deposited in a special trust fund, which  
7 is hereby created and shall be known as the "Early Childhood  
8 Education Sales Tax Trust Fund", and shall be used solely for the  
9 designated purposes. Moneys in the fund shall not be deemed to  
10 be state funds, and shall not be commingled with any funds of the  
11 state. The director may make refunds from the amounts in the  
12 trust fund and credited to the county or city for erroneous  
13 payments and overpayments made, and may redeem dishonored checks  
14 and drafts deposited to the credit of such county or city. Any  
15 funds in the special trust fund which are not needed for current  
16 expenditures shall be invested in the same manner as other funds  
17 are invested. Any interest and moneys earned on such investments  
18 shall be credited to the fund.

19 4. In order to permit sellers required to collect and  
20 report the sales tax to collect the amount required to be  
21 reported and remitted, but not to change the requirements of  
22 reporting or remitting the tax, or to serve as a levy of the tax,  
23 and in order to avoid fractions of pennies, the governing body of  
24 the county or city may authorize the use of a bracket system  
25 similar to that authorized in section 144.285, and  
26 notwithstanding the provisions of that section, this new bracket  
27 system shall be used where this tax is imposed and shall apply to  
28 all taxable transactions. Beginning with the effective date of  
29 the tax, every retailer in the county or city shall add the sales

1 tax to the sale price, and this tax shall be a debt of the  
2 purchaser to the retailer until paid, and shall be recoverable at  
3 law in the same manner as the purchase price. For purposes of  
4 this section, all retail sales shall be deemed to be consummated  
5 at the place of business of the retailer.

6 5. All applicable provisions in sections 144.010 to 144.525  
7 governing the state sales tax, and section 32.057, the uniform  
8 confidentiality provision, shall apply to the collection of the  
9 tax, and all exemptions granted to agencies of government,  
10 organizations, and persons under sections 144.010 to 144.525 are  
11 hereby made applicable to the imposition and collection of the  
12 tax. The same sales tax permit, exemption certificate, and  
13 retail certificate required by sections 144.010 to 144.525 for  
14 the administration and collection of the state sales tax shall  
15 satisfy the requirements of this section, and no additional  
16 permit or exemption certificate or retail certificate shall be  
17 required; except that, the director of revenue may prescribe a  
18 form of exemption certificate for an exemption from the tax. All  
19 discounts allowed the retailer under the state sales tax for the  
20 collection of and for payment of taxes are hereby allowed and  
21 made applicable to the tax. The penalties for violations  
22 provided in section 32.057 and sections 144.010 to 144.525 are  
23 hereby made applicable to violations of this section. If any  
24 person is delinquent in the payment of the amount required to be  
25 paid under this section, or in the event a determination has been  
26 made against the person for taxes and penalty under this section,  
27 the limitation for bringing suit for the collection of the  
28 delinquent tax and penalty shall be the same as that provided in  
29 sections 144.010 to 144.525.

1           6. The governing body of any county or city that has  
2 adopted the sales tax authorized in this section may submit the  
3 question of repeal of the tax to the voters at a general  
4 election. The ballot of submission shall be in substantially the  
5 following form:

6           Shall ..... (insert the name of the county or city)  
7 repeal the sales tax imposed at a rate of ..... (insert rate  
8 of percent) percent for the purpose of funding early childhood  
9 education in the county or city?

10                    YES                                    NO

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

14  
15 If a majority of the votes cast on the question by the qualified  
16 voters voting thereon are in favor of repeal, that repeal shall  
17 become effective on December thirty-first of the calendar year in  
18 which such repeal was approved. If a majority of the votes cast  
19 on the question by the qualified voters voting thereon are  
20 opposed to the repeal, then the sales tax authorized in this  
21 section shall remain effective until the question is resubmitted  
22 under this section to the qualified voters and the repeal is  
23 approved by a majority of the qualified voters voting on the  
24 question.

25           7. Whenever the governing body of any county or city that  
26 has adopted the sales tax authorized in this section receives a  
27 petition, signed by ten percent of the registered voters of the  
28 county or city voting in the last gubernatorial election, calling  
29 for an election to repeal the sales tax imposed under this

1 section, the governing body shall submit to the voters of the  
2 county or city a proposal to repeal the tax. If a majority of  
3 the votes cast on the question by the qualified voters voting  
4 thereon are in favor of the repeal, the repeal shall become  
5 effective on December thirty-first of the calendar year in which  
6 such repeal was approved. If a majority of the votes cast on the  
7 question by the qualified voters voting thereon are opposed to  
8 the repeal, then the sales tax authorized in this section shall  
9 remain effective until the question is resubmitted under this  
10 section to the qualified voters and the repeal is approved by a  
11 majority of the qualified voters voting on the question.

12 8. If the tax is repealed or terminated by any means, all  
13 funds remaining in the special trust fund shall continue to be  
14 used solely for the designated purposes, and the county or city  
15 shall notify the director of the department of revenue of the  
16 action at least thirty days before the effective date of the  
17 repeal and the director may order retention in the trust fund,  
18 for a period of one year, of two percent of the amount collected  
19 after receipt of such notice to cover possible refunds or  
20 overpayment of the tax and to redeem dishonored checks and drafts  
21 deposited to the credit of such accounts. After one year has  
22 elapsed after the effective date of abolition of the tax in such  
23 county or city, the director shall remit the balance in the  
24 account to the county or city and close the account of that  
25 county or city. The director shall notify each county or city of  
26 each instance of any amount refunded or any check redeemed from  
27 receipts due the county or city.

28 9. The governing body of each county or city imposing the  
29 tax authorized under this section shall select an existing

1 community task force to administer the revenue from the tax  
2 received by the county or city. Such revenue shall be expended  
3 only upon approval of an existing community task force selected  
4 by the governing body of the county or city to administer the  
5 funds and only in accordance with a budget approved by the county  
6 or city governing body."; and

7 Further amend the title and enacting clause accordingly.