

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend _____ SCS/Senate Bill No. 896, Page 1, Section _____ Title _____, Lines 2-3,

by striking the following: "transient guest taxes in" and
inserting in lieu thereof the following: "taxes imposed by"; and

Further amend said bill and page, section A, line 2, by
inserting after all of said line the following:

"67.587. 1. The governing body of any county of the third
classification without a township form of government and with
more than eighteen thousand but fewer than twenty thousand
inhabitants and with a city of the fourth classification with
more than three thousand but fewer than three thousand seven
hundred inhabitants as the county seat may impose, by order or
ordinance, a sales tax on all retail sales made within the county
which are subject to sales tax under chapter 144. The tax
authorized in this section shall be equal to one-half of one
percent, and shall be imposed solely for the purpose of improving
transportation infrastructure in such county. The tax authorized
in this section shall be in addition to all other sales taxes
imposed by law, and shall be stated separately from all other
charges and taxes. The order or ordinance shall not become
effective unless the governing body of the county submits to the
voters residing within the county at a state general, primary, or

special election a proposal to authorize the governing body of the county to impose a tax under this section.

2. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

Shall (insert the name of the political subdivision) impose a sales tax at a rate of (insert rate of percent) percent, solely for the purpose of funding improvements to transportation infrastructure?

☐ YES

☐ NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter immediately following notification to the department of revenue. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

3. All revenue collected under this section by the director of the department of revenue on behalf of any county, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund and shall be used solely for the designated

1 purposes. Moneys in the fund shall not be deemed to be state
2 funds, and shall not be commingled with any funds of the state.
3 The director may make refunds from the amounts in the trust fund
4 and credited to the county for erroneous payments and
5 overpayments made, and may redeem dishonored checks and drafts
6 deposited to the credit of such county. Any funds in the special
7 trust fund which are not needed for current expenditures shall be
8 invested in the same manner as other funds are invested. Any
9 interest and moneys earned on such investments shall be credited
10 to the fund.

11 4. On or after the effective date of the tax, the director
12 of revenue shall be responsible for the administration,
13 collection, enforcement, and operation of the tax, and sections
14 32.085 and 32.087 shall apply. In order to permit sellers
15 required to collect and report the sales tax to collect the
16 amount required to be reported and remitted, but not to change
17 the requirements of reporting or remitting the tax, or to serve
18 as a levy of the tax, and in order to avoid fractions of pennies,
19 the governing body of the county may authorize the use of a
20 bracket system similar to that authorized in section 144.285, and
21 notwithstanding the provisions of that section, this new bracket
22 system shall be used where this tax is imposed and shall apply to
23 all taxable transactions. Beginning with the effective date of
24 the tax, every retailer in the county shall add the sales tax to
25 the sale price, and this tax shall be a debt of the purchaser to
26 the retailer until paid, and shall be recoverable at law in the
27 same manner as the purchase price. For purposes of this section,
28 all retail sales shall be deemed to be consummated at the place
29 of business of the retailer.

1 5. All applicable provisions in sections 144.010 to
2 144.525, governing the state sales tax, and section 32.057, the
3 uniform confidentiality provision, shall apply to the collection
4 of the tax, and all exemptions granted to agencies of government,
5 organizations, and persons under sections 144.010 to 144.525 are
6 hereby made applicable to the imposition and collection of the
7 tax. The same sales tax permit, exemption certificate, and
8 retail certificate required by sections 144.010 to 144.525 for
9 the administration and collection of the state sales tax shall
10 satisfy the requirements of this section, and no additional
11 permit or exemption certificate or retail certificate shall be
12 required; except that, the director of revenue may prescribe a
13 form of exemption certificate for an exemption from the tax. All
14 discounts allowed the retailer under the state sales tax for the
15 collection of and for payment of taxes are hereby allowed and
16 made applicable to the tax. The penalties for violations
17 provided in section 32.057 and sections 144.010 to 144.525 are
18 hereby made applicable to violations of this section. If any
19 person is delinquent in the payment of the amount required to be
20 paid under this section, or in the event a determination has been
21 made against the person for taxes and penalty under this section,
22 the limitation for bringing suit for the collection of the
23 delinquent tax and penalty shall be the same as that provided in
24 sections 144.010 to 144.525.

25 6. The governing body of any county that has adopted the
26 sales tax authorized in this section may submit the question of
27 repeal of the tax to the voters on any date available for
28 elections for the county and shall submit such question at least
29 every four years. The ballot of submission shall be in

1 substantially the following form:

2 Shall (insert the name of the political
3 subdivision) repeal the sales tax imposed at a rate of
4 (insert rate of percent) percent for the purpose of
5 funding improvements to transportation infrastructure?

6 ☐ YES

☐ NO

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

10
11 If a majority of the votes cast on the question by the qualified
12 voters voting thereon are in favor of repeal, that repeal shall
13 become effective on December thirty-first of the calendar year in
14 which such repeal was approved.

15
16 If a majority of the votes cast on the question by the qualified
17 voters voting thereon are opposed to the repeal, then the sales
18 tax authorized in this section shall remain effective until the
19 question is resubmitted under this section to the qualified
20 voters and the repeal is approved by a majority of the qualified
21 voters voting on the question.

22 7. If the tax is repealed or terminated by any means, all
23 funds remaining in the special trust fund shall continue to be
24 used solely for the designated purposes, and the county shall
25 notify the director of the department of revenue of the action at
26 least thirty days before the effective date of the repeal and the
27 director may order retention in the trust fund, for a period of
28 one year, of two percent of the amount collected after receipt of
29 such notice to cover possible refunds or overpayment of the tax

1 and to redeem dishonored checks and drafts deposited to the
2 credit of such accounts. After one year has elapsed after the
3 effective date of abolition of the tax in such county, the
4 director shall remit the balance in the account to the county and
5 close the account of that county. The director shall notify each
6 county of each instance of any amount refunded or any check
7 redeemed from receipts due the county."; and

8 Further amend the title and enacting clause accordingly.