

# SENATE AMENDMENT NO. \_\_\_\_\_

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

Amend SS/SCS/HCs/House Bills Nos. 517 & 754, Page 1, Section A, Line 4,

2 by inserting after all of said line the following:

3 "94.579. 1. The governing body of any home rule city with

4 more than one hundred fifty-one thousand five hundred but fewer

5 than one hundred fifty-one thousand six hundred inhabitants is

6 hereby authorized to impose, by order or ordinance, a sales tax

7 on all retail sales made within the city which are subject to

8 sales tax under chapter 144. The tax authorized in this section

9 shall not exceed one percent, and shall be imposed solely for the

10 purpose of providing revenues for the operation of public safety

11 departments, including police and fire departments, and for

12 pension programs, and health care for employees and pensioners of

13 the public safety departments. The tax authorized in this

14 section shall be in addition to all other sales taxes imposed by

15 law, and shall be stated separately from all other charges and

16 taxes. The order or ordinance shall not become effective unless

17 the governing body of the city submits to the voters residing

18 within the city at a state general, primary, or special election

19 a proposal to authorize the governing body of the city to impose

20 a tax under this section. If the tax authorized in this section

21 is not approved by the voters, then the city shall have an

1 additional year during which to meet its required contribution  
2 payment beyond the time period described in section 105.683. If  
3 the city meets its required contribution payment in this time,  
4 then, notwithstanding the provisions of section 105.683 to the  
5 contrary, the delinquency shall not constitute a lien on the  
6 funds of the political subdivision, the board of such plan shall  
7 not be authorized to compel payment by application for writ of  
8 mandamus, and the state treasurer and the director of the  
9 department of revenue shall not withhold twenty-five percent of  
10 the certified contribution deficiency from the total moneys due  
11 the political subdivision from the state. The one-year extension  
12 shall only be available to the city on a one-time basis.

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

15  
16 Shall ..... (insert the name of the city)  
17 impose a sales tax at a rate of ..... (up to one) percent,  
18 solely for the purpose of providing revenues for the operation of  
19 public safety departments of the city?

20  YES  NO

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

24  
25 If a majority of the votes cast on the question by the qualified  
26 voters voting thereon are in favor of the question, then the tax  
27 shall become effective on the first day of the second calendar  
28 quarter immediately following notification to the department of  
29 revenue. If a majority of the votes cast on the question by the

1 qualified voters voting thereon are opposed to the question, then  
2 the tax shall not become effective unless and until the question  
3 is resubmitted under this section to the qualified voters and  
4 such question is approved by a majority of the qualified voters  
5 voting on the question.

6 3. All revenue collected under this section by the director  
7 of the department of revenue on behalf of any city, except for  
8 one percent for the cost of collection which shall be deposited  
9 in the state's general revenue fund, shall be deposited in a  
10 special trust fund, which is hereby created and shall be known as  
11 the "Public Safety Protection Sales Tax Fund", and shall be used  
12 solely for the designated purposes. Moneys in the fund shall not  
13 be deemed to be state funds, and shall not be commingled with any  
14 funds of the state. The director may make refunds from the  
15 amounts in the trust fund and credited to the city for erroneous  
16 payments and overpayments made, and may redeem dishonored checks  
17 and drafts deposited to the credit of such city. Any funds in  
18 the special trust fund which are not needed for current  
19 expenditures shall be invested in the same manner as other funds  
20 are invested. Any interest and moneys earned on such investments  
21 shall be credited to the fund. The director shall keep accurate  
22 records of the amounts in the fund, and such records shall be  
23 open to the inspection of the officers of such city and to the  
24 public. Not later than the tenth day of each month, the director  
25 shall distribute all moneys deposited in the fund during the  
26 preceding month to the city. Such funds shall be deposited with  
27 the treasurer of the city, and all expenditures of moneys from  
28 the fund shall be by an appropriation ordinance enacted by the  
29 governing body of the city.

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

20           5. All applicable provisions in sections 144.010 to 144.525  
21 governing the state sales tax, and section 32.057, the uniform  
22 confidentiality provision, shall apply to the collection of the  
23 tax, and all exemptions granted to agencies of government,  
24 organizations, and persons under sections 144.010 to 144.525 are  
25 hereby made applicable to the imposition and collection of the  
26 tax. The same sales tax permit, exemption certificate, and  
27 retail certificate required by sections 144.010 to 144.525 for  
28 the administration and collection of the state sales tax shall  
29 satisfy the requirements of this section, and no additional

1 permit or exemption certificate or retail certificate shall be  
2 required; except that, the director of revenue may prescribe a  
3 form of exemption certificate for an exemption from the tax. All  
4 discounts allowed the retailer under the state sales tax for the  
5 collection of and for payment of taxes are hereby allowed and  
6 made applicable to the tax. The penalties for violations  
7 provided in section 32.057 and sections 144.010 to 144.525 are  
8 hereby made applicable to violations of this section. If any  
9 person is delinquent in the payment of the amount required to be  
10 paid under this section, or in the event a determination has been  
11 made against the person for the tax and penalties under this  
12 section, the limitation for bringing suit for the collection of  
13 the delinquent tax and penalties shall be the same as that  
14 provided in sections 144.010 to 144.525.

15 6. The governing body of any city that has adopted the  
16 sales tax authorized in this section may submit the question of  
17 repeal of the tax to the voters on any date available for  
18 elections for the city. The ballot of submission shall be in  
19 substantially the following form:  
20

21 Shall ..... (insert the  
22 name of the city) repeal the sales tax imposed at a rate of  
23 ..... (up to one) percent for the purpose of providing  
24 revenues for the operation of public safety departments of the  
25 city?  
26

27  YES  NO

28 If you are in favor of the question, place an "X" in the box  
29 opposite "YES". If you are opposed to the question, place an "X"

1 in the box opposite "NO".

2  
3 If a majority of the votes cast on the question by the qualified  
4 voters voting thereon are in favor of repeal, that repeal shall  
5 become effective on December thirty-first of the calendar year in  
6 which such repeal was approved.

7  
8 If a majority of the votes cast on the question by the qualified  
9 voters voting thereon are opposed to the repeal, then the sales  
10 tax authorized in this section shall remain effective until the  
11 question is resubmitted under this section to the qualified  
12 voters and the repeal is approved by a majority of the qualified  
13 voters voting on the question.

14 7. The governing body of any city that has adopted the  
15 sales tax authorized in this section shall submit the question of  
16 ~~[repeal]~~ continuation of the tax to the voters every five years  
17 from the date of its inception on a date available for elections  
18 for the city. The ballot of submission shall be in substantially  
19 the following form:

20  
21 Shall ..... (insert the  
22 name of the city) ~~[repeal the]~~ continue collecting a sales tax  
23 imposed at a rate of ..... (up to one) percent for the  
24 purpose of providing revenues for the operation of public safety  
25 departments of the city?

26  
27  YES  NO

28 If you are in favor of the question, place an "X" in the box  
29 opposite "YES". If you are opposed to the question, place an "X"

1 in the box opposite "NO".

2  
3 If a majority of the votes cast on the question by the qualified  
4 voters voting thereon are [in favor of repeal, that] opposed to  
5 continuation, repeal shall become effective on December  
6 thirty-first of the calendar year in which such [repeal was]  
7 continuation was failed to be approved. If a majority of the  
8 votes cast on the question by the qualified voters voting thereon  
9 are [opposed to the repeal] in favor of continuation, then the  
10 sales tax authorized in this section shall remain effective until  
11 the question is resubmitted under this section to the qualified  
12 voters and [the repeal is] continuation fails to be approved by a  
13 majority of the qualified voters voting on the question.

14 8. Whenever the governing body of any city that has adopted  
15 the sales tax authorized in this section receives a petition,  
16 signed by a number of registered voters of the city equal to at  
17 least two percent of the number of registered voters of the city  
18 voting in the last gubernatorial election, calling for an  
19 election to repeal the sales tax imposed under this section, the  
20 governing body shall submit to the voters of the city a proposal  
21 to repeal the tax. If a majority of the votes cast on the  
22 question by the qualified voters voting thereon are in favor of  
23 the repeal, the repeal shall become effective on December  
24 thirty-first of the calendar year in which such repeal was  
25 approved. If a majority of the votes cast on the question by the  
26 qualified voters voting thereon are opposed to the repeal, then  
27 the sales tax authorized in this section shall remain effective  
28 until the question is resubmitted under this section to the  
29 qualified voters and the repeal is approved by a majority of the

1 qualified voters voting on the question.

2 9. If the tax is repealed or terminated by any means, all  
3 funds remaining in the special trust fund shall continue to be  
4 used solely for the designated purposes, and the city shall  
5 notify the director of the department of revenue of the action at  
6 least ninety days before the effective date of the repeal and the  
7 director may order retention in the trust fund, for a period of  
8 one year, of two percent of the amount collected after receipt of  
9 such notice to cover possible refunds or overpayment of the tax  
10 and to redeem dishonored checks and drafts deposited to the  
11 credit of such accounts. After one year has elapsed after the  
12 effective date of abolition of the tax in such city, the director  
13 shall remit the balance in the account to the city and close the  
14 account of that city. The director shall notify each city of  
15 each instance of any amount refunded or any check redeemed from  
16 receipts due the city."; and

17 Further amend the title and enacting clause accordingly.