

SENATE AMENDMENT NO. _____

Offered by _____ Of _____

Amend SS#2/SCS/Senate Bill No. 313, Page 1, Section Title, Line 5,

by striking the words "elementary and secondary"; and

Further amend said bill and page, Section A, line 10, by
inserting after all of said line the following:

"67.1790. 1. The governing body of any county of the first
classification with more than two hundred sixty thousand but
fewer than three hundred thousand inhabitants, or any city within
such county, may impose by order or ordinance a sales tax on all
retail sales made within the county or city that are subject to
sales tax under chapter 144 for the purpose of funding early
childhood education programs in the county or city. The tax
shall not exceed one quarter of one percent and shall be imposed
solely for the purpose of funding early childhood education
programs in the county or city. 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 imposing a sales tax under this
section shall not become effective unless the governing body of
the county or city submits to the voters residing within the
county or city, at a general election, a proposal to authorize
the governing body of the county or city to impose a tax under

1 this section.

2 2. The question of whether the tax authorized by this
3 section shall be imposed shall be submitted in substantially the
4 following form:

5 OFFICIAL BALLOT

6 Shall (name of county/city)
7 impose a (countywide/citywide) sales tax at a rate of
8 (insert rate of percent) percent for the purpose of funding early
9 childhood 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 the question, the order or
17 ordinance shall become effective on the first day of the second
18 calendar quarter after the director of revenue receives notice of
19 adoption of the tax. If a majority of the votes cast on the
20 question by the qualified voters voting thereon are opposed to
21 the question, the county or city may not impose the sales tax
22 authorized under this section unless and until the question is
23 resubmitted under this section to the qualified voters and such
24 question is approved by a majority of the qualified voters voting
25 on the question.

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

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

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

1 all taxable transactions. Beginning with the effective date of
2 the tax, every retailer in the county or city shall add the sales
3 tax to the sale price, and this tax shall be a debt of the
4 purchaser to the retailer until paid, and shall be recoverable at
5 law in the same manner as the purchase price. For purposes of
6 this section, all retail sales shall be deemed to be consummated
7 at the place of business of the retailer.

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

1 delinquent tax and penalty shall be the same as that provided in
2 sections 144.010 to 144.525.

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

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

12 ☐ YES

☐ NO

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

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

27 7. Whenever the governing body of any county or city that
28 has adopted the sales tax authorized in this section receives a
29 petition, signed by ten percent of the registered voters of the

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

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

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

9 Further amend the title and enacting clause accordingly.