

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

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

Amend SS/Senate Bill No. 704, Page 1, Section A, Line 7,

2 by inserting immediately after all of said line the following:

3 "67.730. 1. Any county of the first [class] classification  
 4 or any county having a charter form of government, and containing  
 5 [the major] a portion of a city with a population of over three  
 6 hundred fifty thousand may, upon the vote of a majority of the  
 7 qualified voters of the county voting thereon, issue and sell its  
 8 negotiable interest-bearing revenue bonds for the purpose of  
 9 paying all or part of the cost of any capital improvements  
 10 project or projects designated by the governing body of the  
 11 county. The bonds shall be retired from the proceeds of a  
 12 countywide sales tax on all retail sales made in such county  
 13 which are subject to taxation under the provisions of sections  
 14 144.010 to 144.525. The sales tax to retire the revenue bonds  
 15 shall be approved as a part of the proposal to issue the bonds  
 16 submitted to the qualified voters of the county and may be  
 17 imposed in addition to or in lieu of all and any other sales tax  
 18 authorized by law to be imposed by the county.

19 2. The proposal to issue negotiable interest-bearing  
 20 revenue bonds for the purpose of capital improvement projects and  
 21 the imposition of a sales tax to pay the principal and interest

1 on such bonds may be submitted by the governing body of the  
2 county to the voters of the county at a county or state general,  
3 primary, or special election. The ballot of submission shall  
4 contain, but need not be limited to, the following language:

5 Shall the county of \_\_\_\_\_ issue its negotiable  
6 interest-bearing revenue bonds in the total face amount  
7 of \$\_\_\_\_\_ payable in \_\_\_\_\_ years for the purpose of  
8 funding capital improvement projects in the county and  
9 impose a countywide sales tax at the rate of \_\_\_\_\_ to  
10 pay the principal and interest on such bonds?

11  YES  NO

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

15 3. If a majority of the votes cast on the proposal by the  
16 qualified voters voting thereon are in favor of the proposal,  
17 then the bonds may be issued by the county from time to time and  
18 in such amounts as may be necessary to carry out the county's  
19 program of capital improvements, but not to exceed the total  
20 amount of bonds authorized by the vote of the qualified voters.  
21 If a majority of the votes cast by the qualified voters voting  
22 thereon are opposed to the proposal, then the county shall have  
23 no power to issue the revenue bonds or impose the sales tax  
24 authorized by sections 67.730 to 67.739 unless and until the  
25 governing body of the county shall again have submitted the  
26 proposal and such proposal is approved by a majority of the  
27 qualified voters voting thereon.

28 67.1011. 1. The governing body of any city of the third  
29 classification with more than four thousand but fewer than four

1 thousand five hundred inhabitants and located in any county of  
2 the third classification with a township form of government and  
3 with more than sixteen thousand but fewer than eighteen thousand  
4 inhabitants may impose a tax as provided in this section.

5 2. The governing body of any city described under  
6 subsection 1 of this section may impose a tax on the charges for  
7 all sleeping rooms paid by the transient guests of hotels or  
8 motels situated in the city, which shall be no more than six  
9 percent per occupied room per night. The tax shall not become  
10 effective unless the governing body of the city submits to the  
11 voters of the city at an election a question to authorize the  
12 governing body of the city to impose the tax. The tax shall be  
13 in addition to the charge for the sleeping room and shall be in  
14 addition to any and all other taxes. The tax shall be stated  
15 separately from all other charges and taxes.

16 3. The question for the tax shall be in substantially the  
17 following form:

18 Shall \_\_\_\_\_ (city name) impose a tax on the  
19 charges for all sleeping rooms paid by the transient  
20 guests of hotels and motels situated in \_\_\_\_\_  
21 (city name) at a rate of \_\_\_\_\_ percent?

22  YES       NO

23  
24 If a majority of the votes cast on the question by the qualified  
25 voters voting thereon are in favor of the question, the tax shall  
26 become effective on the first day of the second calendar quarter  
27 following the calendar quarter in which the election was held.

28 If a majority of the votes cast on the question by the qualified  
29 voters voting thereon are opposed to the question, the tax shall

1 not become effective unless and until the question is resubmitted  
2 under this section to the qualified voters and such question is  
3 approved by a majority of the qualified voters voting thereon.

4 4. As used in this section, "transient guests" means a  
5 person or persons who occupy a room or rooms in a hotel or motel  
6 for thirty-one days or less during any calendar quarter.

7 67.1360. 1. The governing body of the following cities and  
8 counties may impose a tax as provided in this section:

9 (1) A city with a population of more than seven thousand  
10 and less than seven thousand five hundred;

11 (2) A county with a population of over nine thousand six  
12 hundred and less than twelve thousand which has a total assessed  
13 valuation of at least sixty-three million dollars, if the county  
14 submits the issue to the voters of such county prior to January  
15 1, 2003;

16 (3) A third class city which is the county seat of a county  
17 of the third classification without a township form of government  
18 with a population of at least twenty-five thousand but not more  
19 than thirty thousand inhabitants;

20 (4) Any fourth class city having, according to the last  
21 federal decennial census, a population of more than one thousand  
22 eight hundred fifty inhabitants but less than one thousand nine  
23 hundred fifty inhabitants in a county of the first classification  
24 with a charter form of government and having a population of  
25 greater than six hundred thousand but less than nine hundred  
26 thousand inhabitants;

27 (5) Any city having a population of more than three  
28 thousand but less than eight thousand inhabitants in a county of  
29 the fourth classification having a population of greater than

1 forty-eight thousand inhabitants;

2 (6) Any city having a population of less than two hundred  
3 fifty inhabitants in a county of the fourth classification having  
4 a population of greater than forty-eight thousand inhabitants;

5 (7) Any fourth class city having a population of more than  
6 two thousand five hundred but less than three thousand  
7 inhabitants in a county of the third classification having a  
8 population of more than twenty-five thousand but less than  
9 twenty-seven thousand inhabitants;

10 (8) Any third class city with a population of more than  
11 three thousand two hundred but less than three thousand three  
12 hundred located in a county of the third classification having a  
13 population of more than thirty-five thousand but less than  
14 thirty-six thousand;

15 (9) Any county of the second classification without a  
16 township form of government and a population of less than thirty  
17 thousand;

18 (10) Any city of the fourth class in a county of the second  
19 classification without a township form of government and a  
20 population of less than thirty thousand;

21 (11) Any county of the third classification with a township  
22 form of government and a population of at least twenty-eight  
23 thousand but not more than thirty thousand;

24 (12) Any city of the fourth class with a population of more  
25 than one thousand eight hundred but less than two thousand in a  
26 county of the third classification with a township form of  
27 government and a population of at least twenty-eight thousand but  
28 not more than thirty thousand;

29 (13) Any city of the third class with a population of more

1 than seven thousand two hundred but less than seven thousand five  
2 hundred within a county of the third classification with a  
3 population of more than twenty-one thousand but less than  
4 twenty-three thousand;

5 (14) Any fourth class city having a population of more than  
6 two thousand eight hundred but less than three thousand one  
7 hundred inhabitants in a county of the third classification with  
8 a township form of government having a population of more than  
9 eight thousand four hundred but less than nine thousand  
10 inhabitants;

11 (15) Any fourth class city with a population of more than  
12 four hundred seventy but less than five hundred twenty  
13 inhabitants located in a county of the third classification with  
14 a population of more than fifteen thousand nine hundred but less  
15 than sixteen thousand inhabitants;

16 (16) Any third class city with a population of more than  
17 three thousand eight hundred but less than four thousand  
18 inhabitants located in a county of the third classification with  
19 a population of more than fifteen thousand nine hundred but less  
20 than sixteen thousand inhabitants;

21 (17) Any fourth class city with a population of more than  
22 four thousand three hundred but less than four thousand five  
23 hundred inhabitants located in a county of the third  
24 classification without a township form of government with a  
25 population greater than sixteen thousand but less than sixteen  
26 thousand two hundred inhabitants;

27 (18) Any fourth class city with a population of more than  
28 two thousand four hundred but less than two thousand six hundred  
29 inhabitants located in a county of the first classification

1 without a charter form of government with a population of more  
2 than fifty-five thousand but less than sixty thousand  
3 inhabitants;

4 (19) Any fourth class city with a population of more than  
5 two thousand five hundred but less than two thousand six hundred  
6 inhabitants located in a county of the third classification with  
7 a population of more than nineteen thousand one hundred but less  
8 than nineteen thousand two hundred inhabitants;

9 (20) Any county of the third classification without a  
10 township form of government with a population greater than  
11 sixteen thousand but less than sixteen thousand two hundred  
12 inhabitants;

13 (21) Any county of the second classification with a  
14 population of more than forty-four thousand but less than fifty  
15 thousand inhabitants;

16 (22) Any third class city with a population of more than  
17 nine thousand five hundred but less than nine thousand seven  
18 hundred inhabitants located in a county of the first  
19 classification without a charter form of government and with a  
20 population of more than one hundred ninety-eight thousand but  
21 less than one hundred ninety-eight thousand two hundred  
22 inhabitants;

23 (23) Any city of the fourth classification with more than  
24 five thousand two hundred but less than five thousand three  
25 hundred inhabitants located in a county of the third  
26 classification without a township form of government and with  
27 more than twenty-four thousand five hundred but less than  
28 twenty-four thousand six hundred inhabitants;

29 (24) Any third class city with a population of more than

1 nineteen thousand nine hundred but less than twenty thousand in a  
2 county of the first classification without a charter form of  
3 government and with a population of more than one hundred  
4 ninety-eight thousand but less than one hundred ninety-eight  
5 thousand two hundred inhabitants;

6 (25) Any city of the fourth classification with more than  
7 two thousand six hundred but less than two thousand seven hundred  
8 inhabitants located in any county of the third classification  
9 without a township form of government and with more than fifteen  
10 thousand three hundred but less than fifteen thousand four  
11 hundred inhabitants;

12 (26) Any county of the third classification without a  
13 township form of government and with more than fourteen thousand  
14 nine hundred but less than fifteen thousand inhabitants;

15 (27) Any city of the fourth classification with more than  
16 five thousand four hundred but fewer than five thousand five  
17 hundred inhabitants and located in more than one county;

18 (28) Any city of the fourth classification with more than  
19 six thousand three hundred but fewer than six thousand five  
20 hundred inhabitants and located in more than one county through  
21 the creation of a tourism district which may include, in addition  
22 to the geographic area of such city, the area encompassed by the  
23 portion of the school district, located within a county of the  
24 first classification with more than ninety-three thousand eight  
25 hundred but fewer than ninety-three thousand nine hundred  
26 inhabitants, having an average daily attendance for school year  
27 2005-06 between one thousand eight hundred and one thousand nine  
28 hundred;

29 (29) Any city of the fourth classification with more than



1 seven thousand seven hundred but less than seven thousand eight  
2 hundred inhabitants located in a county of the first  
3 classification with more than ninety-three thousand eight hundred  
4 but less than ninety-three thousand nine hundred inhabitants;

5 (30) Any city of the fourth classification with more than  
6 two thousand nine hundred but less than three thousand  
7 inhabitants located in a county of the first classification with  
8 more than seventy-three thousand seven hundred but less than  
9 seventy-three thousand eight hundred inhabitants;

10 (31) Any city of the third classification with more than  
11 nine thousand three hundred but less than nine thousand four  
12 hundred inhabitants;

13 (32) Any city of the fourth classification with more than  
14 three thousand eight hundred but fewer than three thousand nine  
15 hundred inhabitants and located in any county of the first  
16 classification with more than thirty-nine thousand seven hundred  
17 but fewer than thirty-nine thousand eight hundred inhabitants;

18 (33) Any city of the fourth classification with more than  
19 one thousand eight hundred but fewer than one thousand nine  
20 hundred inhabitants and located in any county of the first  
21 classification with more than one hundred thirty-five thousand  
22 four hundred but fewer than one hundred thirty-five thousand five  
23 hundred inhabitants;

24 (34) Any county of the third classification without a  
25 township form of government and with more than twelve thousand  
26 one hundred but fewer than twelve thousand two hundred  
27 inhabitants;

28 (35) Any city of the fourth classification with more than  
29 three thousand eight hundred but fewer than four thousand

1 inhabitants and located in more than one county; provided,  
2 however, that motels owned by not-for-profit organizations are  
3 exempt;

4 (36) Any city of the fourth classification with more than  
5 five thousand but fewer than five thousand five hundred  
6 inhabitants and located in any county with a charter form of  
7 government and with more than two hundred thousand but fewer than  
8 three hundred fifty thousand inhabitants; [or]

9 (37) Any city with more than four thousand but fewer than  
10 five thousand five hundred inhabitants and located in any county  
11 of the fourth classification with more than thirty thousand but  
12 fewer than forty-two thousand inhabitants; or

13 (38) Any city of the third classification with more than  
14 nine thousand but fewer than ten thousand inhabitants and located  
15 in more than one county.

16 2. The governing body of any city or county listed in  
17 subsection 1 of this section may impose a tax on the charges for  
18 all sleeping rooms paid by the transient guests of hotels,  
19 motels, bed and breakfast inns, and campgrounds and any docking  
20 facility that rents slips to recreational boats that are used by  
21 transients for sleeping, which shall be at least two percent but  
22 not more than five percent per occupied room per night, except  
23 that such tax shall not become effective unless the governing  
24 body of the city or county submits to the voters of the city or  
25 county at a state general, primary, or special election, a  
26 proposal to authorize the governing body of the city or county to  
27 impose a tax pursuant to the provisions of this section and  
28 section 67.1362. The tax authorized by this section and section  
29 67.1362 shall be in addition to any charge paid to the owner or

1 operator and shall be in addition to any and all taxes imposed by  
2 law and the proceeds of such tax shall be used by the city or  
3 county solely for funding the promotion of tourism. Such tax  
4 shall be stated separately from all other charges and taxes.

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

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

26 Shall \_\_\_\_\_ (name of county/city) impose a  
27 (countywide/citywide) sales tax at a rate of \_\_\_\_\_  
28 (insert percentage) percent for the purpose of funding  
29 early childhood education in the (county/city)?

YES

NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, the order or ordinance shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, the county or city shall not impose the sales tax authorized under this section 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. On or after the effective date of any tax authorized under this section, the county or city that imposed the tax shall enter into an agreement with the director of revenue for the purpose of collecting the tax authorized in this section. On or after the effective date of the tax, the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and 32.087 shall apply. All revenue collected under this section by the director of revenue on behalf of any county or city, less 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, which is hereby created and shall be known as the "Early Childhood Education Sales Tax Trust Fund" and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director may make refunds from

1 the amounts in the trust fund and credited to the county or city  
2 for erroneous payments and overpayments made and may redeem  
3 dishonored checks and drafts deposited to the credit of such  
4 county or city. Any funds in the special trust fund that are not  
5 needed for current expenditures shall be invested in the same  
6 manner as other funds are invested. Any interest and moneys  
7 earned on such investments shall be credited to the fund.

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

24 5. All applicable provisions in sections 144.010 to 144.527  
25 governing the state sales tax and section 32.057, the uniform  
26 confidentiality provision, shall apply to the collection of the  
27 tax, and all exemptions granted to agencies of government,  
28 organizations, and persons under sections 144.010 to 144.527 are  
29 hereby made applicable to the imposition and collection of the

1 tax. The same sales tax permit, exemption certificate, and  
2 retail certificate required by sections 144.010 to 144.527 for  
3 the administration and collection of the state sales tax shall  
4 satisfy the requirements of this section, and no additional  
5 permit, exemption certificate, or retail certificate shall be  
6 required, except that the director of revenue may prescribe a  
7 form of exemption certificate for an exemption from the tax. All  
8 discounts allowed the retailer under the state sales tax for the  
9 collection of and for payment of taxes are hereby allowed and  
10 made applicable to the tax. The penalties for violations  
11 provided in section 32.057 and sections 144.010 to 144.527 are  
12 hereby made applicable to violations of this section. If any  
13 person is delinquent in the payment of the amount required to be  
14 paid under this section, or in the event a determination has been  
15 made against the person for taxes and penalties under this  
16 section, the limitation for bringing suit for the collection of  
17 the delinquent tax and penalties shall be the same as that  
18 provided in sections 144.010 to 144.527.

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

24 Shall \_\_\_\_\_ (name of county/city) repeal the sales  
25 tax imposed at a rate of \_\_\_\_\_ (insert percentage)  
26 percent for the purpose of funding early childhood  
27 education in the (county/city)?

28  YES

28  NO

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

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

26 8. If the tax is repealed or terminated by any means, all  
27 funds remaining in the special trust fund shall continue to be  
28 used solely for the designated purposes; the county or city shall  
29 notify the director of revenue of the action at least thirty days

1 before the effective date of the repeal; and the director may  
2 order retention in the trust fund, for a period of one year, of  
3 two percent of the amount collected after receipt of such notice  
4 to cover possible refunds or overpayment of the tax and to redeem  
5 dishonored checks and drafts deposited to the credit of such  
6 accounts. After one year has elapsed from the effective date of  
7 abolition of the tax in such county or city, the director shall  
8 remit the balance in the account to the county or city and close  
9 the account of that county or city. The director shall notify  
10 each county or city of each instance of any amount refunded or  
11 any check redeemed from receipts due the county or city.

12 9. The governing body of each county or city imposing the  
13 tax authorized under this section shall select an existing  
14 community task force to administer the revenue from the tax  
15 received by the county or city. Such revenue shall be expended  
16 only upon approval of an existing community task force selected  
17 by the governing body of the county or city to administer the  
18 funds and only in accordance with a budget approved by the county  
19 or city governing body.

20 94.838. 1. As used in this section, the following terms  
21 mean:

22 (1) "Food", all articles commonly used for food or drink,  
23 including alcoholic beverages, the provisions of chapter 311  
24 notwithstanding;

25 (2) "Food establishment", any café, cafeteria, lunchroom,  
26 or restaurant which sells food at retail;

27 (3) "Municipality", any village or fourth class city with  
28 more than two hundred but less than three hundred inhabitants and  
29 located in any county of the third classification with a township



1 form of government and with more than twelve thousand five  
2 hundred but less than twelve thousand six hundred inhabitants;

3 (4) "Transient guest", a person or persons who occupy a  
4 room or rooms in a hotel or motel for thirty-one days or less  
5 during any calendar quarter.

6 2. The governing body of any municipality may impose, by  
7 order or ordinance:

8 (1) A tax, not to exceed six percent per room per night, on  
9 the charges for all sleeping rooms paid by the transient guests  
10 of hotels or motels situated in the municipality or a portion  
11 thereof; and

12 (2) A tax, not to exceed [two] six percent, on the gross  
13 receipts derived from the retail sales of food by every person  
14 operating a food establishment in the municipality.

15  
16 The taxes shall be imposed solely for [the purpose of funding the  
17 construction, maintenance, and operation of capital improvements]  
18 general revenue purposes. The order or ordinance shall not  
19 become effective unless the governing body of the municipality  
20 submits to the voters of the municipality at a state general or  
21 primary election a proposal to authorize the governing body of  
22 the municipality to impose taxes under this section. The taxes  
23 authorized in this section shall be in addition to the charge for  
24 the sleeping room, the retail sales of food at a food  
25 establishment, and all other taxes imposed by law, and shall be  
26 stated separately from all other charges and taxes.

27 3. The ballot of submission for the taxes authorized in  
28 this section shall be in substantially the following form:

29 Shall \_\_\_\_\_ (insert the name of the municipality)

1 impose a tax on the charges for all retail sales of  
2 food at a food establishment situated in \_\_\_\_\_ (name  
3 of municipality) at a rate of \_\_\_\_\_ (insert rate of  
4 percent) percent, and for all sleeping rooms paid by  
5 the transient guests of hotels and motels situated in  
6 \_\_\_\_\_ (name of municipality) at a rate of \_\_\_\_\_  
7 (insert rate of percent) percent, solely for the  
8 purpose of [funding the construction, maintenance, and  
9 operation of capital improvements] increasing general  
10 revenue funds?

11  YES

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, then the  
15 taxes shall become effective on the first day of the second  
16 calendar quarter after the director of revenue receives notice of  
17 the adoption of the taxes. If a majority of the votes cast on  
18 the question by the qualified voters voting thereon are opposed  
19 to the question, then the taxes shall not become effective unless  
20 and until the question is resubmitted under this section to the  
21 qualified voters and such question is approved by a majority of  
22 the qualified voters voting on the question.

23 4. Any tax on the retail sales of food imposed under this  
24 section shall be administered, collected, enforced, and operated  
25 as required in section 32.087, and any transient guest tax  
26 imposed under this section shall be administered, collected,  
27 enforced, and operated by the municipality imposing the tax. All  
28 revenue generated by the tax shall be deposited in a special  
29 trust fund and shall be used solely for the designated purposes.

1 If the tax is repealed, all funds remaining in the special trust  
2 fund shall continue to be used solely for the designated  
3 purposes. Any funds in the special trust fund which are not  
4 needed for current expenditures may be invested in the same  
5 manner as other funds are invested. Any interest and moneys  
6 earned on such investments shall be credited to the fund.

7 5. Once the initial bonds, if any, have been satisfied,  
8 then the governing body of any municipality that has adopted the  
9 taxes authorized in this section may submit the question of  
10 repeal of the taxes to the voters on any date available for  
11 elections for the municipality. The ballot of submission shall  
12 be in substantially the following form:

13 Shall \_\_\_\_\_ (insert the name of the municipality)  
14 repeal the taxes imposed at the rates of \_\_\_\_\_ (insert  
15 rate of percent) and \_\_\_\_\_ (insert rate of percent)  
16 percent for the purpose of [funding the construction,  
17 maintenance, and operation of capital improvements]  
18 increasing general revenue funds?

19  YES

NO

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

1           6. Once the initial bonds, if any, have been satisfied,  
2 then, whenever the governing body of any municipality that has  
3 adopted the taxes authorized in this section receives a petition,  
4 signed by ten percent of the registered voters of the  
5 municipality voting in the last gubernatorial election, calling  
6 for an election to repeal the taxes imposed under this section,  
7 the governing body shall submit to the voters of the municipality  
8 a proposal to repeal the taxes. If a majority of the votes cast  
9 on the question by the qualified voters voting thereon are in  
10 favor of the repeal, that repeal shall become effective on  
11 December thirty-first of the calendar year in which such repeal  
12 was approved. If a majority of the votes cast on the question by  
13 the qualified voters voting thereon are opposed to the repeal,  
14 then the tax shall remain effective until the question is  
15 resubmitted under this section to the qualified voters and the  
16 repeal is approved by a majority of the qualified voters voting  
17 on the question.

18           94.842. 1. The governing body of any home rule city with  
19 more than one hundred fifty-five thousand but fewer than two  
20 hundred thousand inhabitants may impose a tax on the charges for  
21 all sleeping rooms paid by the transient guests of hotels or  
22 motels situated in the city, which shall not be more than seven  
23 and one-half percent per occupied room per night, except that  
24 such tax shall not become effective unless the governing body of  
25 the city submits to the voters of the city at a state general,  
26 primary or special election, a proposal to authorize the  
27 governing body of the city to impose a tax under the provisions  
28 of this section. The tax authorized by this section shall be in  
29 addition to the charge for the sleeping room and shall be in

1 addition to any and all taxes imposed by law, and the proceeds of  
2 such tax shall be used solely for capital investments that can be  
3 demonstrated to increase the number of overnight visitors. Such  
4 tax shall be stated separately from all other charges and taxes.

5 2. The question shall be submitted in substantially the  
6 following form:

7 Shall the \_\_\_\_\_ (city) levy a tax of \_\_\_\_\_ percent on  
8 each sleeping room occupied and rented by transient  
9 guests of hotels and motels located in the city, where  
10 the proceeds of which shall be expended for capital  
11 investments to increase tourism?

12  YES

12  NO

13  
14 If a majority of the votes cast on the question by the qualified  
15 voters voting thereon are in favor of the question, then the tax  
16 shall become effective on the first day of the calendar quarter  
17 following the calendar quarter in which the election was held.

18 If a majority of the votes cast on the question by the qualified  
19 voters voting thereon are opposed to the question, then the  
20 governing body for the city shall have no power to impose the tax  
21 authorized by this section unless and until the governing body of  
22 the city again submits the question to the qualified voters of  
23 the city and such question is approved by a majority of the  
24 qualified voters voting on the question.

25 3. On and after the effective date of any tax authorized  
26 under the provisions of this section, the city which levied the  
27 tax may adopt one of the two following provisions for the  
28 collection and administration of the tax:

29 (1) The city which levied the tax may adopt rules and

1 regulations for the internal collection of such tax by the city  
2 officers usually responsible for collection and administration of  
3 city taxes; or

4 (2) The city may enter into an agreement with the director  
5 of revenue of the state of Missouri for the purpose of collecting  
6 the tax authorized in this section. In the event any city enters  
7 into an agreement with the director of revenue of the state of  
8 Missouri for the collection of the tax authorized in this  
9 section, the director of revenue shall perform all functions  
10 incident to the administration, collection, enforcement, and  
11 operation of such tax, and the director of revenue shall collect  
12 the additional tax authorized under the provisions of this  
13 section. The tax authorized under the provisions of this section  
14 shall be collected and reported upon such forms and under such  
15 administrative rules and regulations as may be prescribed by the  
16 director of revenue, and the director of revenue shall retain not  
17 more than one percent for cost of collection.

18 4. As used in this section, "transient guests" means a  
19 person or persons who occupy a room or rooms in a hotel, motel,  
20 or tourist court consecutively for thirty-one days or less.

21 94.844. 1. The governing body of any home rule city with  
22 more than forty-seven thousand but fewer than fifty-two thousand  
23 inhabitants and partially located in any county of the first  
24 classification with more than one hundred fifteen thousand but  
25 fewer than one hundred fifty thousand inhabitants may impose a  
26 tax on the charges for all sleeping rooms paid by the transient  
27 guests of hotels or motels situated in the city, which shall not  
28 be more than seven percent per occupied room per night, except  
29 that such tax shall not become effective unless the governing

1 body of the city submits to the voters of the city at a state  
2 general, primary or special election, a proposal to authorize the  
3 governing body of the city to impose a tax under the provisions  
4 of this section. The tax authorized by this section shall be in  
5 addition to the charge for the sleeping room and shall be in  
6 addition to any and all taxes imposed by law, and the proceeds of  
7 such tax shall be used solely for the construction, maintenance,  
8 and operation of convention and tourism facilities. Such tax  
9 shall be stated separately from all other charges and taxes.

10 2. The question shall be submitted in substantially the  
11 following form:

12 Shall the \_\_\_\_\_ (city) levy a tax of \_\_\_\_\_  
13 percent on each sleeping room occupied and rented by  
14 transient guests of hotels and motels located in the  
15 city, where the proceeds of which shall be expended for  
16 the construction, maintenance, and operation of  
17 convention and tourism facilities?

18  YES

NO

19 If a majority of the votes cast on the question by the qualified  
20 voters voting thereon are in favor of the question, then the tax  
21 shall become effective on the first day of the calendar quarter  
22 following the calendar quarter in which the election was held.

23 If a majority of the votes cast on the question by the qualified  
24 voters voting thereon are opposed to the question, then the  
25 governing body for the city shall have no power to impose the tax  
26 authorized by this section unless and until the governing body of  
27 the city again submits the question to the qualified voters of  
28 the city and such question is approved by a majority of the  
29 qualified voters voting on the question.

1           3. On and after the effective date of any tax authorized  
2 under the provisions of this section, the city which levied the  
3 tax may adopt one of the two following provisions for the  
4 collection and administration of the tax:

5           (1) The city which levied the tax may adopt rules and  
6 regulations for the internal collection of such tax by the city  
7 officers usually responsible for collection and administration of  
8 city taxes; or

9           (2) The city may enter into an agreement with the director  
10 of revenue of the state of Missouri for the purpose of collecting  
11 the tax authorized in this section. In the event any city enters  
12 into an agreement with the director of revenue of the state of  
13 Missouri for the collection of the tax authorized in this  
14 section, the director of revenue shall perform all functions  
15 incident to the administration, collection, enforcement, and  
16 operation of such tax, and the director of revenue shall collect  
17 the additional tax authorized under the provisions of this  
18 section. The tax authorized under the provisions of this section  
19 shall be collected and reported upon such forms and under such  
20 administrative rules and regulations as may be prescribed by the  
21 director of revenue, and the director of revenue shall retain not  
22 more than one percent for cost of collection.

23           4. As used in this section, "transient guests" means a  
24 person or persons who occupy a room or rooms in a hotel, motel,  
25 or tourist court consecutively for thirty-one days or less.

26           94.900. 1. (1) The governing body of the following cities  
27 may impose a tax as provided in this section:

28           (a) Any city of the third classification with more than ten  
29 thousand eight hundred but less than ten thousand nine hundred



1 inhabitants located at least partly within a county of the first  
2 classification with more than one hundred eighty-four thousand  
3 but less than one hundred eighty-eight thousand inhabitants;

4 (b) Any city of the fourth classification with more than  
5 four thousand five hundred but fewer than five thousand  
6 inhabitants;

7 (c) Any city of the fourth classification with more than  
8 eight thousand nine hundred but fewer than nine thousand  
9 inhabitants;

10 (d) Any home rule city with more than forty-eight thousand  
11 but fewer than forty-nine thousand inhabitants;

12 (e) Any home rule city with more than seventy-three  
13 thousand but fewer than seventy-five thousand inhabitants;

14 (f) Any city of the fourth classification with more than  
15 thirteen thousand five hundred but fewer than sixteen thousand  
16 inhabitants;

17 (g) Any city of the fourth classification with more than  
18 seven thousand but fewer than eight thousand inhabitants;

19 (h) Any city of the fourth classification with more than  
20 four thousand but fewer than four thousand five hundred  
21 inhabitants and located in any county of the first classification  
22 with more than one hundred fifty thousand but fewer than two  
23 hundred thousand inhabitants;

24 (i) Any city of the third classification with more than  
25 thirteen thousand but fewer than fifteen thousand inhabitants and  
26 located in any county of the third classification without a  
27 township form of government and with more than thirty-three  
28 thousand but fewer than thirty-seven thousand inhabitants; [or]

29 (j) Any city of the fourth classification with more than

1 three thousand but fewer than three thousand three hundred  
2 inhabitants and located in any county of the third classification  
3 without a township form of government and with more than eighteen  
4 thousand but fewer than twenty thousand inhabitants and that is  
5 not the county seat of such county;

6 (k) Any city of the fourth classification with more than  
7 one thousand three hundred fifty but fewer than one thousand five  
8 hundred inhabitants and located in any county of the first  
9 classification with more than one hundred fifty thousand but  
10 fewer than two hundred thousand inhabitants;

11 (l) Any city of the fourth classification with more than  
12 eight thousand but fewer than twelve thousand inhabitants and  
13 located in any county of the first classification with more than  
14 two hundred thousand but fewer than two hundred sixty thousand  
15 inhabitants; or

16 (m) Any city of the fourth classification with more than  
17 four hundred fifty but fewer than five hundred inhabitants and  
18 located in any county of the third classification without a  
19 township form of government and with more than twenty-nine  
20 thousand but fewer than thirty-three thousand inhabitants and  
21 with a city of the fourth classification with more than four  
22 hundred but fewer than four hundred fifty inhabitants as the  
23 county seat.

24 (2) The governing body of any city listed in subdivision  
25 (1) of this subsection is hereby authorized to impose, by  
26 ordinance or order, a sales tax in the amount of up to one-half  
27 of one percent on all retail sales made in such city which are  
28 subject to taxation under the provisions of sections 144.010 to  
29 144.525 for the purpose of improving the public safety for such

1 city[, ] including, but not limited to, expenditures on equipment,  
2 city employee salaries and benefits, and facilities for police,  
3 fire and emergency medical providers. The tax authorized by this  
4 section shall be in addition to any and all other sales taxes  
5 allowed by law, except that no ordinance or order imposing a  
6 sales tax pursuant to the provisions of this section shall be  
7 effective unless the governing body of the city submits to the  
8 voters of the city, at a county or state general, primary, or  
9 special election, a proposal to authorize the governing body of  
10 the city to impose a tax.

11 2. If the proposal submitted involves only authorization to  
12 impose the tax authorized by this section, the ballot of  
13 submission shall contain, but need not be limited to, the  
14 following language:

15 Shall the city of \_\_\_\_\_ (city's name) impose a  
16 citywide sales tax of \_\_\_\_\_ (insert amount) for the  
17 purpose of improving the public safety of the city?

18  YES  NO

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

22  
23 If a majority of the votes cast on the proposal by the qualified  
24 voters voting thereon are in favor of the proposal submitted  
25 pursuant to this subsection, then the ordinance or order and any  
26 amendments thereto shall be in effect on the first day of the  
27 second calendar quarter after the director of revenue receives  
28 notification of adoption of the local sales tax. If a proposal  
29 receives less than the required majority, then the governing body

1 of the city shall have no power to impose the sales tax herein  
2 authorized unless and until the governing body of the city shall  
3 again have submitted another proposal to authorize the governing  
4 body of the city to impose the sales tax authorized by this  
5 section and such proposal is approved by the required majority of  
6 the qualified voters voting thereon. However, in no event shall  
7 a proposal pursuant to this section be submitted to the voters  
8 sooner than twelve months from the date of the last proposal  
9 pursuant to this section.

10 3. All revenue received by a city from the tax authorized  
11 under the provisions of this section shall be deposited in a  
12 special trust fund and shall be used solely for improving the  
13 public safety for such city for so long as the tax shall remain  
14 in effect.

15 4. Once the tax authorized by this section is abolished or  
16 is terminated by any means, all funds remaining in the special  
17 trust fund shall be used solely for improving the public safety  
18 for the city. Any funds in such special trust fund which are not  
19 needed for current expenditures may be invested by the governing  
20 body in accordance with applicable laws relating to the  
21 investment of other city funds.

22 5. All sales taxes collected by the director of [the  
23 department of] revenue under this section on behalf of any city,  
24 less one percent for cost of collection which shall be deposited  
25 in the state's general revenue fund after payment of premiums for  
26 surety bonds as provided in section 32.087, shall be deposited in  
27 a special trust fund, which is hereby created, to be known as the  
28 "City Public Safety Sales Tax Trust Fund". The moneys in the  
29 trust fund shall not be deemed to be state funds and shall not be

1 commingled with any funds of the state. The provisions of  
2 section 33.080 to the contrary notwithstanding, money in this  
3 fund shall not be transferred and placed to the credit of the  
4 general revenue fund. The director of [the department of]  
5 revenue shall keep accurate records of the amount of money in the  
6 trust and which was collected in each city imposing a sales tax  
7 pursuant to this section, and the records shall be open to the  
8 inspection of officers of the city and the public. Not later  
9 than the tenth day of each month the director of [the department  
10 of] revenue shall distribute all moneys deposited in the trust  
11 fund during the preceding month to the city which levied the tax;  
12 such funds shall be deposited with the city treasurer of each  
13 such city, and all expenditures of funds arising from the trust  
14 fund shall be by an appropriation act to be enacted by the  
15 governing body of each such city. Expenditures may be made from  
16 the fund for any functions authorized in the ordinance or order  
17 adopted by the governing body submitting the tax to the voters.

18 6. The director of [the department of] revenue may make  
19 refunds from the amounts in the trust fund and credited to any  
20 city for erroneous payments and overpayments made, and may redeem  
21 dishonored checks and drafts deposited to the credit of such  
22 cities. If any city abolishes the tax, the city shall notify the  
23 director of [the department of] revenue of the action at least  
24 ninety days prior to the effective date of the repeal and the  
25 director of [the department of] revenue may order retention in  
26 the trust fund, for a period of one year, of two percent of the  
27 amount collected after receipt of such notice to cover possible  
28 refunds or overpayment of the tax and to redeem dishonored checks  
29 and drafts deposited to the credit of such accounts. After one

1 year has elapsed after the effective date of abolition of the tax  
2 in such city, the director of [the department of] revenue shall  
3 remit the balance in the account to the city and close the  
4 account of that city. The director of [the department of]  
5 revenue shall notify each city of each instance of any amount  
6 refunded or any check redeemed from receipts due the city.

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

10 94.902. 1. The governing bodies of the following cities or  
11 villages may impose a tax as provided in this section:

12 (1) Any city of the third classification with more than  
13 twenty-six thousand three hundred but less than twenty-six  
14 thousand seven hundred inhabitants;

15 (2) Any city of the fourth classification with more than  
16 thirty thousand three hundred but fewer than thirty thousand  
17 seven hundred inhabitants;

18 (3) Any city of the fourth classification with more than  
19 twenty-four thousand eight hundred but fewer than twenty-five  
20 thousand inhabitants;

21 (4) Any special charter city with more than twenty-nine  
22 thousand but fewer than thirty-two thousand inhabitants;

23 (5) Any city of the third classification with more than  
24 four thousand but fewer than four thousand five hundred  
25 inhabitants and located in any county of the first classification  
26 with more than two hundred thousand but fewer than two hundred  
27 sixty thousand inhabitants;

28 (6) Any city of the fourth classification with more than  
29 nine thousand five hundred but fewer than ten thousand eight

1 hundred inhabitants;

2 (7) Any city of the fourth classification with more than  
3 five hundred eighty but fewer than six hundred fifty inhabitants;

4 (8) Any city of the fourth classification with more than  
5 two thousand seven hundred but fewer than three thousand  
6 inhabitants and located in any county of the first classification  
7 with more than eighty-three thousand but fewer than ninety-two  
8 thousand inhabitants; [or]

9 (9) Any city of the fourth classification with more than  
10 two thousand four hundred but fewer than two thousand seven  
11 hundred inhabitants and located in any county of the third  
12 classification without a township form of government and with  
13 more than ten thousand but fewer than twelve thousand  
14 inhabitants;

15 (10) Any city of the third classification with more than  
16 nine thousand but fewer than ten thousand inhabitants and located  
17 in any county of the third classification with a township form of  
18 government and with more than twenty thousand but fewer than  
19 twenty-three thousand inhabitants;

20 (11) Any city of the fourth classification with more than  
21 one thousand fifty but fewer than one thousand two hundred  
22 inhabitants and located in any county of the third classification  
23 without a township form of government and with more than eighteen  
24 thousand but fewer than twenty thousand inhabitants and with a  
25 city of the fourth classification with more than two thousand one  
26 hundred but fewer than two thousand four hundred inhabitants as  
27 the county seat; or

28 (12) Any village with more than one thousand three hundred  
29 fifty but fewer than one thousand five hundred inhabitants and

1 located in any county of the first classification with more than  
2 two hundred thousand but fewer than two hundred sixty thousand  
3 inhabitants.

4 2. The governing body of any city or village listed in  
5 subsection 1 of this section may impose, by order or ordinance, a  
6 sales tax on all retail sales made in the city or village which  
7 are subject to taxation under chapter 144. The tax authorized in  
8 this section may be imposed in an amount of up to one-half of one  
9 percent, **[and]** except that a city listed under subdivision (10)  
10 or (11) of subsection 1 of this section may impose a tax of one-  
11 fourth, one-half, three-fourths, or one percent. The tax shall  
12 be imposed solely for the purpose of improving the public safety  
13 for such city**[,]** or village including, but not limited to,  
14 expenditures on equipment, city or village employee salaries and  
15 benefits, and facilities for police, fire, and emergency medical  
16 providers. The tax authorized in this section shall be in  
17 addition to all other sales taxes imposed by law, and shall be  
18 stated separately from all other charges and taxes. The order or  
19 ordinance imposing a sales tax under this section shall not  
20 become effective unless the governing body of the city or village  
21 submits to the voters residing within the city or village, at a  
22 county or state general, primary, or special election, a proposal  
23 to authorize the governing body of the city or village to impose  
24 a tax under this section.

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

27 Shall the (city/village) of \_\_\_\_\_ (**[city's]** insert  
28 name) impose a (citywide/villagewide) sales tax at a  
29 rate of \_\_\_\_\_ (**insert [rate of percent]** percentage)



1           percent for the purpose of improving the public safety  
2           of the (city/village)?

3                    YES                            NO

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

7  
8           If a majority of the votes cast on the proposal by the qualified  
9           voters voting thereon are in favor of the proposal, then the  
10          ordinance or order and any amendments to the order or ordinance  
11          shall become effective on the first day of the second calendar  
12          quarter after the director of revenue receives notice of the  
13          adoption of the sales tax. If a majority of the votes cast on  
14          the proposal by the qualified voters voting thereon are opposed  
15          to the proposal, then the tax shall not become effective unless  
16          the proposal is resubmitted under this section to the qualified  
17          voters and such proposal is approved by a majority of the  
18          qualified voters voting on the proposal. However, in no event  
19          shall a proposal under this section be submitted to the voters  
20          sooner than twelve months from the date of the last proposal  
21          under this section.

22          4. Any sales tax imposed under this section shall be  
23          administered, collected, enforced, and operated as required in  
24          section 32.087. All sales taxes collected by the director of the  
25          department of revenue under this section on behalf of any city or  
26          village, less one percent for cost of collection which shall be  
27          deposited in the state's general revenue fund after payment of  
28          premiums for surety bonds as provided in section 32.087, shall be  
29          deposited in a special trust fund, which is hereby created in the

1 state treasury, to be known as the "City Public Safety Sales Tax  
2 Trust Fund". The moneys in the trust fund shall not be deemed to  
3 be state funds and shall not be commingled with any funds of the  
4 state. The provisions of section 33.080 to the contrary  
5 notwithstanding, money in this fund shall not be transferred and  
6 placed to the credit of the general revenue fund. The director  
7 shall keep accurate records of the amount of money in the trust  
8 fund and which was collected in each city or village imposing a  
9 sales tax under this section, and the records shall be open to  
10 the inspection of officers of the city or village and the public.  
11 Not later than the tenth day of each month the director shall  
12 distribute all moneys deposited in the trust fund during the  
13 preceding month to the city or village which levied the tax.  
14 Such funds shall be deposited with the city or village treasurer  
15 of each such city or village, and all expenditures of funds  
16 arising from the trust fund shall be by an appropriation act to  
17 be enacted by the governing body of each such city or village.  
18 Expenditures may be made from the fund for any functions  
19 authorized in the ordinance or order adopted by the governing  
20 body submitting the tax to the voters. If the tax is repealed,  
21 all funds remaining in the special trust fund shall continue to  
22 be used solely for the designated purposes. Any funds in the  
23 special trust fund which are not needed for current expenditures  
24 shall be invested in the same manner as other funds are invested.  
25 Any interest and moneys earned on such investments shall be  
26 credited to the fund.

27 5. The director of [the department of] revenue may  
28 authorize the state treasurer to make refunds from the amounts in  
29 the trust fund and credited to any city or village for erroneous

1 payments and overpayments made, and may redeem dishonored checks  
2 and drafts deposited to the credit of such cities or villages.  
3 If any city or village abolishes the tax, the city or village  
4 shall notify the director of the action at least ninety days  
5 before the effective date of the repeal, and the director may  
6 order retention in the trust fund, for a period of one year, of  
7 two percent of the amount collected after receipt of such notice  
8 to cover possible refunds or overpayment of the tax and to redeem  
9 dishonored checks and drafts deposited to the credit of such  
10 accounts. After one year has elapsed after the effective date of  
11 abolition of the tax in such city or village, the director shall  
12 remit the balance in the account to the city and close the  
13 account of that city or village. The director shall notify each  
14 city or village of each instance of any amount refunded or any  
15 check redeemed from receipts due the city or village.

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

21 Shall the city of \_\_\_\_\_ [(insert the name of the  
22 city)] repeal the sales tax imposed at a rate of \_\_\_\_\_  
23 [(insert rate of percent)] percent for the purpose of  
24 improving the public safety of the (city/village)?

25  YES

NO

26  
27 If a majority of the votes cast on the proposal are in favor of  
28 repeal, that repeal shall become effective on December thirty-  
29 first of the calendar year in which such repeal was approved. If

1 a majority of the votes cast on the question by the qualified  
2 voters voting thereon are opposed to the repeal, then the sales  
3 tax authorized in this section shall remain effective until the  
4 question is resubmitted under this section to the qualified  
5 voters, and the repeal is approved by a majority of the qualified  
6 voters voting on the question.

7 7. Whenever the governing body of any city or village that  
8 has adopted the sales tax authorized in this section receives a  
9 petition, signed by ten percent of the registered voters of the  
10 city or village voting in the last gubernatorial election,  
11 calling for an election to repeal the sales tax imposed under  
12 this section, the governing body shall submit to the voters of  
13 the city or village a proposal to repeal the tax. If a majority  
14 of the votes cast on the question by the qualified voters voting  
15 thereon are in favor of the repeal, that repeal shall become  
16 effective on December thirty-first of the calendar year in which  
17 such repeal was approved. If a majority of the votes cast on the  
18 question by the qualified voters voting thereon are opposed to  
19 the repeal, then the tax shall remain effective until the  
20 question is resubmitted under this section to the qualified  
21 voters and the repeal is approved by a majority of the qualified  
22 voters voting on the question.

23 8. Any sales tax imposed under this section by a city  
24 described under subdivision (6) of subsection 1 of this section  
25 that is in effect as of December 31, 2038, shall automatically  
26 expire. No city described under subdivision (6) of subsection 1  
27 of this section shall collect a sales tax pursuant to this  
28 section on or after January 1, 2039. Subsection 7 of this  
29 section shall not apply to a sales tax imposed under this section

1 by a city described under subdivision (6) of subsection 1 of this  
2 section.

3 9. Except as modified in this section, all provisions of  
4 sections 32.085 and 32.087 shall apply to the tax imposed under  
5 this section.

6 94.1014. 1. (1) The governing body of any city of the  
7 fourth classification with more than three thousand seven hundred  
8 but fewer than four thousand inhabitants and located in any  
9 county of the first classification with more than one hundred  
10 fifty thousand but fewer than two hundred thousand inhabitants  
11 may impose a tax on the charges for all sleeping rooms paid by  
12 the transient guests of hotels or motels situated in the city or  
13 a portion thereof. The tax shall not be more than five percent  
14 per occupied room per night.

15 (2) The tax shall not become effective unless the governing  
16 body of the city, at a state general or primary election, submits  
17 to the voters of the city a proposal to authorize the city to  
18 impose a tax under this section, and the voters approve the tax.

19 (3) The tax shall be in addition to the charge for the  
20 sleeping room and all other taxes imposed by law. The tax shall  
21 be stated separately from all other charges and taxes.

22 (4) The proceeds of the tax shall be used by the city for  
23 the promotion of tourism; growth of the region; economic  
24 development purposes; and public safety purposes including, but  
25 not limited to, equipment expenditures, employee salaries and  
26 benefits, and facilities for police, firefighters, or emergency  
27 medical providers.

28 2. The ballot for authorization of the tax shall be in  
29 substantially the following form:

1           Shall \_\_\_\_\_ (name of the city) impose a tax on the  
2           charges for all sleeping rooms paid by the transient  
3           guests of hotels and motels situated in \_\_\_\_\_ (name of  
4           the city) at a rate of \_\_\_\_\_ percent for the promotion  
5           of tourism, growth of the region, economic development,  
6           and public safety?

7                    YES

NO

8  
9           If a majority of the votes cast on the proposal by qualified  
10           voters approve the proposal, the tax shall become effective on  
11           the first day of the second calendar quarter following the  
12           election. If a majority of the votes cast on the proposal by  
13           qualified voters opposed the proposal, the tax shall not become  
14           effective unless and until the proposal is again submitted to the  
15           voters of the city and is approved by a majority of the qualified  
16           voters voting thereon.

17           3. As used in this section, "transient guest" means any  
18           person who occupies a room or rooms in a hotel or motel for  
19           thirty-one days or less during any calendar quarter."; and

20           Further amend said bill, page 49, section 143.991, line 10,  
21           by inserting immediately after all of said line the following:

22           "144.757. 1. Any county or municipality, except  
23           municipalities within a county having a charter form of  
24           government with a population in excess of nine hundred thousand,  
25           may, by a majority vote of its governing body, impose a local use  
26           tax if a local sales tax is imposed as defined in section 32.085  
27           at a rate equal to the rate of the local sales tax in effect in  
28           such county or municipality; provided, however, that no ordinance  
29           or order enacted pursuant to sections 144.757 to 144.761 shall be

1 effective unless the governing body of the county or municipality  
2 submits to the voters thereof at a municipal, county or state  
3 general, primary or special election a proposal to authorize the  
4 governing body of the county or municipality to impose a local  
5 use tax pursuant to sections 144.757 to 144.761. Municipalities  
6 within a county having a charter form of government with a  
7 population in excess of nine hundred thousand may, upon voter  
8 approval received pursuant to paragraph (b) of subdivision (2) of  
9 subsection 2 of this section, impose a local use tax at the same  
10 rate as the local municipal sales tax with the revenues from all  
11 such municipal use taxes to be distributed pursuant to subsection  
12 4 of section 94.890. The municipality shall within thirty days  
13 of the approval of the use tax imposed pursuant to paragraph (b)  
14 of subdivision (2) of subsection 2 of this section select one of  
15 the distribution options permitted in subsection 4 of section  
16 94.890 for distribution of all municipal use taxes.

17 2. (1) The ballot of submission, except for counties and  
18 municipalities described in subdivisions (2) and (3) of this  
19 subsection, shall contain substantially the following language:

20 Shall the \_\_\_\_\_ (county or municipality's name) impose  
21 a local use tax at the same rate as the total local  
22 sales tax rate, [currently \_\_\_\_\_ (insert percent),]  
23 provided that if the local sales tax rate is reduced or  
24 raised by voter approval, the local use tax rate shall  
25 also be reduced or raised by the same action? [A use  
26 tax return shall not be required to be filed by persons  
27 whose purchases from out-of-state vendors do not in  
28 total exceed two thousand dollars in any calendar  
29 year.] Approval of this question will eliminate the

1 disparity in tax rates collected by local and out-of-  
2 state sellers by imposing the same rate on all sellers.

3  YES  NO

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

7 (2) (a) The ballot of submission in a county having a  
8 charter form of government with a population in excess of nine  
9 hundred thousand shall contain substantially the following  
10 language:

11 For the purposes of enhancing county and municipal  
12 public safety, parks, and job creation and enhancing  
13 local government services, shall the county be  
14 authorized to collect a local use tax equal to the  
15 total of the existing county sales tax rate [of (insert  
16 tax rate)], provided that if the county sales tax is  
17 repealed, reduced or raised by voter approval, the  
18 local use tax rate shall also be repealed, reduced or  
19 raised by the same voter action? Fifty percent of the  
20 revenue shall be used by the county throughout the  
21 county for improving and enhancing public safety, park  
22 improvements, and job creation, and fifty percent shall  
23 be used for enhancing local government services. The  
24 county shall be required to make available to the  
25 public an audited comprehensive financial report  
26 detailing the management and use of the countywide  
27 portion of the funds each year.

28 A use tax is the equivalent of a sales tax on purchases  
29 from out-of-state sellers by in-state buyers and on



1 certain taxable business transactions. [A use tax  
2 return shall not be required to be filed by persons  
3 whose purchases from out-of-state vendors do not in  
4 total exceed two thousand dollars in any calendar  
5 year.] Approval of this question will eliminate the  
6 disparity in tax rates collected by local and out-of-  
7 state sellers by imposing the same rate on all sellers.

8  YES

NO

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

12 (b) The ballot of submission in a municipality within a  
13 county having a charter form of government with a population in  
14 excess of nine hundred thousand shall contain substantially the  
15 following language:

16 Shall the municipality be authorized to impose a local  
17 use tax at the same rate as the local sales tax by a  
18 vote of the governing body, provided that if any local  
19 sales tax is repealed, reduced or raised by voter  
20 approval, the respective local use tax shall also be  
21 repealed, reduced or raised by the same action? [A use  
22 tax return shall not be required to be filed by persons  
23 whose purchases from out-of-state vendors do not in  
24 total exceed two thousand dollars in any calendar  
25 year.] Approval of this question will eliminate the  
26 disparity in tax rates collected by local and out-of-  
27 state sellers by imposing the same rate on all sellers.

28  YES

NO

29 If you are in favor of the question, place an "X" in

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

3 (3) The ballot of submission in any city not within a  
4 county shall contain substantially the following language:

5 Shall the \_\_\_\_\_ (city name) impose a local use tax at  
6 the same rate as the local sales tax, [currently at a  
7 rate of \_\_\_\_\_ (insert percent)] which includes the  
8 capital improvements sales tax and the transportation  
9 tax, provided that if any local sales tax is repealed,  
10 reduced or raised by voter approval, the respective  
11 local use tax shall also be repealed, reduced or raised  
12 by the same action? [A use tax return shall not be  
13 required to be filed by persons whose purchases from  
14 out-of-state vendors do not in total exceed two  
15 thousand dollars in any calendar year.] Approval of  
16 this question will eliminate the disparity in tax rates  
17 collected by local and out-of-state sellers by imposing  
18 the same rate on all sellers.

19  YES  NO

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

23 (4) If any of such ballots are submitted on August 6, 1996,  
24 and if a majority of the votes cast on the proposal by the  
25 qualified voters voting thereon are in favor of the proposal,  
26 then the ordinance or order and any amendments thereto shall be  
27 in effect October 1, 1996, provided the director of revenue  
28 receives notice of adoption of the local use tax on or before  
29 August 16, 1996. If any of such ballots are submitted after

1 December 31, 1996, and if a majority of the votes cast on the  
2 proposal by the qualified voters voting thereon are in favor of  
3 the proposal, then the ordinance or order and any amendments  
4 thereto shall be in effect on the first day of the calendar  
5 quarter which begins at least forty-five days after the director  
6 of revenue receives notice of adoption of the local use tax. If  
7 a majority of the votes cast by the qualified voters voting are  
8 opposed to the proposal, then the governing body of the county or  
9 municipality shall have no power to impose the local use tax as  
10 herein authorized unless and until the governing body of the  
11 county or municipality shall again have submitted another  
12 proposal to authorize the governing body of the county or  
13 municipality to impose the local use tax and such proposal is  
14 approved by a majority of the qualified voters voting thereon.

15 3. The local use tax may be imposed at the same rate as the  
16 local sales tax then currently in effect in the county or  
17 municipality upon all transactions which are subject to the taxes  
18 imposed pursuant to sections 144.600 to 144.745 within the county  
19 or municipality adopting such tax; provided, however, that if any  
20 local sales tax is repealed or the rate thereof is reduced or  
21 raised by voter approval, the local use tax rate shall also be  
22 deemed to be repealed, reduced or raised by the same action  
23 repealing, reducing or raising the local sales tax.

24 4. For purposes of sections 144.757 to 144.761, the use tax  
25 may be referred to or described as the equivalent of a sales tax  
26 on purchases made from out-of-state sellers by in-state buyers  
27 and on certain intrabusiness transactions. Such a description  
28 shall not change the classification, form or subject of the use  
29 tax or the manner in which it is collected."; and

1 Further amend said bill, page 53, section 205.202, line 1,  
2 by inserting immediately after all of said line the following:

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

1 impose a tax pursuant to this section.

2 2. The ballot of submission shall contain, but need not be  
3 limited to, the following language:

4 Shall \_\_\_\_\_ (insert name of ambulance or fire  
5 protection district) impose a sales tax of \_\_\_\_\_  
6 (insert amount up to [one-half) of] one percent) for  
7 the purpose of providing revenues for the operation of  
8 the \_\_\_\_\_ (insert name of ambulance or fire protection  
9 district) and the total property tax levy on properties  
10 in the \_\_\_\_\_ (insert name of the ambulance or fire  
11 protection district) shall be reduced annually by an  
12 amount which reduces property tax revenues by an amount  
13 equal to fifty percent of the previous year's revenue  
14 collected from this sales tax?

15  YES  NO

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

19 3. If a majority of the votes cast on the proposal by the  
20 qualified voters voting thereon are in favor of the proposal,  
21 then the sales tax authorized in this section shall be in effect  
22 and the governing body of the ambulance or fire protection  
23 district shall lower the level of its tax rate by an amount which  
24 reduces property tax revenues by an amount equal to fifty percent  
25 of the amount of sales tax collected in the preceding year. If a  
26 majority of the votes cast by the qualified voters voting are  
27 opposed to the proposal, then the governing body of the ambulance  
28 or fire protection district shall not impose the sales tax  
29 authorized in this section unless and until the governing body of

1 such ambulance or fire protection district resubmits a proposal  
2 to authorize the governing body of the ambulance or fire  
3 protection district to impose the sales tax authorized by this  
4 section and such proposal is approved by a majority of the  
5 qualified voters voting thereon.

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

11 5. All sales taxes collected by the director of revenue  
12 pursuant to this section, less one percent for cost of collection  
13 which shall be deposited in the state's general revenue fund  
14 after payment of premiums for surety bonds as provided in section  
15 32.087, shall be deposited in a special trust fund, which is  
16 hereby created, to be known as the "Ambulance or Fire Protection  
17 District Sales Tax Trust Fund". The moneys in the ambulance or  
18 fire protection district sales tax trust fund shall not be deemed  
19 to be state funds and shall not be commingled with any funds of  
20 the state. The director of revenue shall keep accurate records  
21 of the amount of money in the trust and the amount collected in  
22 each district imposing a sales tax pursuant to this section, and  
23 the records shall be open to inspection by officers of the county  
24 and to the public. Not later than the tenth day of each month  
25 the director of revenue shall distribute all moneys deposited in  
26 the trust fund during the preceding month to the governing body  
27 of the district which levied the tax; such funds shall be  
28 deposited with the board treasurer of each such district.

29 6. The director of revenue may make refunds from the

1 amounts in the trust fund and credit any district for erroneous  
2 payments and overpayments made, and may redeem dishonored checks  
3 and drafts deposited to the credit of such district. If any  
4 district abolishes the tax, the district shall notify the  
5 director of revenue of the action at least ninety days prior to  
6 the effective date of the repeal and the director of revenue may  
7 order retention in the trust fund, for a period of one year, of  
8 two percent of the amount collected after receipt of such notice  
9 to cover possible refunds or overpayment of the tax and to redeem  
10 dishonored checks and drafts deposited to the credit of such  
11 accounts. After one year has elapsed after the effective date of  
12 abolition of the tax in such district, the director of revenue  
13 shall remit the balance in the account to the district and close  
14 the account of that district. The director of revenue shall  
15 notify each district of each instance of any amount refunded or  
16 any check redeemed from receipts due the district.

17 7. Except as modified in this section, all provisions of  
18 sections 32.085 and 32.087 shall apply to the tax imposed  
19 pursuant to this section."; and

20 Further amend the title and enacting clause accordingly.