

SECOND REGULAR SESSION

SENATE BILL NO. 869

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR HOUGH.

Read 1st time January 14, 2020, and ordered printed.

ADRIANE D. CROUSE, Secretary.

4950S.011

AN ACT

To repeal section 321.552, RSMo, and to enact in lieu thereof one new section relating to a sales tax for emergency services.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 321.552, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 321.552, to read as follows:

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

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

20 or state general, primary or special election, a proposal to authorize the governing
21 body of the ambulance or fire protection district to impose a tax pursuant to this
22 section.

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

25 Shall _____ (insert name of ambulance or fire protection district)
26 impose a sales tax of _____ (insert amount up to [one-half] of) one
27 percent) for the purpose of providing revenues for the operation of
28 the _____ (insert name of ambulance or fire protection district)
29 and the total property tax levy on properties in the _____ (insert
30 name of the ambulance or fire protection district) shall be reduced
31 annually by an amount which reduces property tax revenues by an
32 amount equal to fifty percent of the previous year's revenue
33 collected from this sales tax?

34 YES NO

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

38 3. If a majority of the votes cast on the proposal by the qualified voters
39 voting thereon are in favor of the proposal, then the sales tax authorized in this
40 section shall be in effect and the governing body of the ambulance or fire
41 protection district shall lower the level of its tax rate by an amount which reduces
42 property tax revenues by an amount equal to fifty percent of the amount of sales
43 tax collected in the preceding year. If a majority of the votes cast by the qualified
44 voters voting are opposed to the proposal, then the governing body of the
45 ambulance or fire protection district shall not impose the sales tax authorized in
46 this section unless and until the governing body of such ambulance or fire
47 protection district resubmits a proposal to authorize the governing body of the
48 ambulance or fire protection district to impose the sales tax authorized by this
49 section and such proposal is approved by a majority of the qualified voters voting
50 thereon.

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

55 5. All sales taxes collected by the director of revenue pursuant to this

56 section, less one percent for cost of collection which shall be deposited in the
57 state's general revenue fund after payment of premiums for surety bonds as
58 provided in section 32.087, shall be deposited in a special trust fund, which is
59 hereby created, to be known as the "Ambulance or Fire Protection District Sales
60 Tax Trust Fund". The moneys in the ambulance or fire protection district sales
61 tax trust fund shall not be deemed to be state funds and shall not be commingled
62 with any funds of the state. The director of revenue shall keep accurate records
63 of the amount of money in the trust and the amount collected in each district
64 imposing a sales tax pursuant to this section, and the records shall be open to
65 inspection by officers of the county and to the public. Not later than the tenth
66 day of each month the director of revenue shall distribute all moneys deposited
67 in the trust fund during the preceding month to the governing body of the district
68 which levied the tax; such funds shall be deposited with the board treasurer of
69 each such district.

70 6. The director of revenue may make refunds from the amounts in the
71 trust fund and credit any district for erroneous payments and overpayments
72 made, and may redeem dishonored checks and drafts deposited to the credit of
73 such district. If any district abolishes the tax, the district shall notify the
74 director of revenue of the action at least ninety days prior to the effective date of
75 the repeal and the director of revenue may order retention in the trust fund, for
76 a period of one year, of two percent of the amount collected after receipt of such
77 notice to cover possible refunds or overpayment of the tax and to redeem
78 dishonored checks and drafts deposited to the credit of such accounts. After one
79 year has elapsed after the effective date of abolition of the tax in such district,
80 the director of revenue shall remit the balance in the account to the district and
81 close the account of that district. The director of revenue shall notify each
82 district of each instance of any amount refunded or any check redeemed from
83 receipts due the district.

84 7. Except as modified in this section, all provisions of sections 32.085 and
85 32.087 shall apply to the tax imposed pursuant to this section.

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