

FIRST REGULAR SESSION

# SENATE BILL NO. 175

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR HOUGH.

0790S.01H

ADRIANE D. CROUSE, Secretary

## 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Section A. Section 321.552, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 321.552, to read as follows: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 hundred thousand inhabitants, or any county of the first classification without a charter form of government and with more than seventy-three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants; or any county of the first classification without a charter form of government and with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants; or any county with a charter form of government with over one million inhabitants; or any county with a charter form of government with over two hundred eighty thousand inhabitants but less than three hundred thousand inhabitants, the governing body of any ambulance or fire protection district may impose a sales tax in an amount up to [one-half of] one percent on all retail sales made in such ambulance or fire protection district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525 provided that such

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

19 sales tax shall be accompanied by a reduction in the  
20 district's tax rate as defined in section 137.073. The tax  
21 authorized by this section shall be in addition to any and  
22 all other sales taxes allowed by law, except that no sales  
23 tax imposed pursuant to the provisions of this section shall  
24 be effective unless the governing body of the ambulance or  
25 fire protection district submits to the voters of such  
26 ambulance or fire protection district, at a municipal or  
27 state general, primary or special election, a proposal to  
28 authorize the governing body of the ambulance or fire  
29 protection district to impose a tax pursuant to this section.

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

32 Shall \_\_\_\_\_ (insert name of ambulance or fire  
33 protection district) impose a sales tax of \_\_\_\_\_  
34 (insert amount up to [one-half) of] one percent)  
35 for the purpose of providing revenues for the  
36 operation of the \_\_\_\_\_ (insert name of ambulance  
37 or fire protection district) and the total  
38 property tax levy on properties in the \_\_\_\_\_  
39 (insert name of the ambulance or fire protection  
40 district) shall be reduced annually by an amount  
41 which reduces property tax revenues by an amount  
42 equal to fifty percent of the previous year's  
43 revenue collected from this sales tax?

44  YES  NO

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

49 3. If a majority of the votes cast on the proposal by  
50 the qualified voters voting thereon are in favor of the  
51 proposal, then the sales tax authorized in this section  
52 shall be in effect and the governing body of the ambulance

53 or fire protection district shall lower the level of its tax  
54 rate by an amount which reduces property tax revenues by an  
55 amount equal to fifty percent of the amount of sales tax  
56 collected in the preceding year. If a majority of the votes  
57 cast by the qualified voters voting are opposed to the  
58 proposal, then the governing body of the ambulance or fire  
59 protection district shall not impose the sales tax  
60 authorized in this section unless and until the governing  
61 body of such ambulance or fire protection district resubmits  
62 a proposal to authorize the governing body of the ambulance  
63 or fire protection district to impose the sales tax  
64 authorized by this section and such proposal is approved by  
65 a majority of the qualified voters voting thereon.

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

71 5. All sales taxes collected by the director of  
72 revenue pursuant to this section, less one percent for cost  
73 of collection which shall be deposited in the state's  
74 general revenue fund after payment of premiums for surety  
75 bonds as provided in section 32.087, shall be deposited in a  
76 special trust fund, which is hereby created, to be known as  
77 the "Ambulance or Fire Protection District Sales Tax Trust  
78 Fund". The moneys in the ambulance or fire protection  
79 district sales tax trust fund shall not be deemed to be  
80 state funds and shall not be commingled with any funds of  
81 the state. The director of revenue shall keep accurate  
82 records of the amount of money in the trust and the amount  
83 collected in each district imposing a sales tax pursuant to  
84 this section, and the records shall be open to inspection by

85 officers of the county and to the public. Not later than  
86 the tenth day of each month the director of revenue shall  
87 distribute all moneys deposited in the trust fund during the  
88 preceding month to the governing body of the district which  
89 levied the tax; such funds shall be deposited with the board  
90 treasurer of each such district.

91         6. The director of revenue may make refunds from the  
92 amounts in the trust fund and credit any district for  
93 erroneous payments and overpayments made, and may redeem  
94 dishonored checks and drafts deposited to the credit of such  
95 district. If any district abolishes the tax, the district  
96 shall notify the director of revenue of the action at least  
97 ninety days prior to the effective date of the repeal and  
98 the director of revenue may order retention in the trust  
99 fund, for a period of one year, of two percent of the amount  
100 collected after receipt of such notice to cover possible  
101 refunds or overpayment of the tax and to redeem dishonored  
102 checks and drafts deposited to the credit of such accounts.  
103 After one year has elapsed after the effective date of  
104 abolition of the tax in such district, the director of  
105 revenue shall remit the balance in the account to the  
106 district and close the account of that district. The  
107 director of revenue shall notify each district of each  
108 instance of any amount refunded or any check redeemed from  
109 receipts due the district.

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

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