SENATE AMENDMENT NO.

Offered by	 Of	

Amend SS/Senate Bill No. 1207, Page 15, Section 143.071, Line 46,

2	by inserting after all of said line the following:		
3	"321.905. 1. For the purposes of this section, the		
4	term "political subdivision" shall mean:		
5	(1) Any municipality located within a county with more		
6	than one million inhabitants;		
7	(2) Any county with more than four hundred thousand		
8	but fewer than five hundred thousand inhabitants;		
9	(3) Any county with more than two hundred thirty		
10	thousand but fewer than two hundred sixty thousand		
11	inhabitants;		
12	(4) Any county with more than one hundred thousand but		
13	fewer than one hundred twenty thousand inhabitants and with		
14	a county seat with more than four thousand but fewer than		
15	six thousand inhabitants; and		
16	(5) Any county with more than two hundred sixty		
17	thousand but fewer than three hundred thousand inhabitants.		
18	2. The governing body of a political subdivision may,		
19	by a majority vote of its governing body, levy and collect		
20	ad valorem taxes on all real property located within the		
21	political subdivision for the purposes of providing fire		
22	protection services; provided that, no ordinance or order		
23	enacted pursuant to this subsection shall be effective		
24	unless the governing body submits to the voters of the		
25	political subdivision a proposal to authorize the governing		

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    body to impose such tax. The ballot of submission shall
    contain, but need not be limited to, the following language:
27
28
        Shall the City/County of (insert city/county)
29
        be authorized to levy a tax of not more than twenty-
30
        five cents on the one hundred dollars assessed
        valuation to provide funds for fire protection
31
32
        services?
33
          □ FOR THE PROPOSITION
                                   ☐ AGAINST THE PROPOSITION
        (Place an X in the square opposite the one for which
34
35
        you wish to vote.)
    If a majority of the votes cast on the proposal by the
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37
    qualified voters voting thereon are in favor of the
    proposal, then the ordinance or order and any amendments
38
    thereto shall be in effect. If a majority of the votes cast
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    by the qualified voters voting are opposed to the proposal,
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41
    then the governing body of the political subdivision shall
    have no power to impose the property tax as herein
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    authorized unless and until the governing body of the
44
    political subdivision shall again have submitted another
45
    proposal to authorize the governing body to impose the
46
    property tax.
         3. The governing body of any fire protection district
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    imposing a property tax pursuant to this chapter, or of any
    political subdivision imposing a property tax pursuant to
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    subsection 1 of this section, may, by a majority vote of its
    governing body, impose a sales tax of up to one percent on
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52
    all sales which are subject to taxation under the provisions
53
    of chapter 144, in conjunction with a property tax reduction
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    for each year in which the sales tax is imposed, for the
    provision of fire protection services by the fire protection
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    district or the political subdivision; provided that, no
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    ordinance or order enacted pursuant to this section shall be
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    effective unless the governing body submits to the voters of
    the fire protection district or political subdivision, a
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    proposal to authorize the governing body to impose a sales
    tax and reduce property taxes.
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             The ballot of submission shall contain, but need
    not be limited to, the following language:
63
                     (insert governing body's name) impose a
64
        Shall
                            (insert amount) and reduce its
65
        total property tax levy annually by the total amount
66
        of sales tax revenue collected in the same tax year?
67
68
                                               □ NO
                   □ YES
69
        If you are in favor of the question, place an "X" in
70
        the box opposite "YES". If you are opposed to the
        question, place an "X" in the box opposite "NO".
71
    If a majority of the votes cast on the proposal by the
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    qualified voters voting thereon are in favor of the
    proposal, then the ordinance or order and any amendments
74
    thereto shall be in effect. If a majority of the votes cast
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    by the qualified voters voting are opposed to the proposal,
77
    then the governing body of the district or political
    subdivision shall have no power to impose the sales tax and
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    reduce the property tax as herein authorized unless and
79
80
    until the governing body of the district or political
    subdivision shall again have submitted another proposal to
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    authorize the governing body to impose the sales tax and
    reduce the property tax.
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84
         5. The total property tax levy subject to reduction
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    pursuant to this section shall not include those taxes
    levied to retire indebtedness.
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         6. Each year in which a sales tax is imposed pursuant
    to this section, the fire protection district or political
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subdivision shall, after determining its budget for the

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90	provision of fire protection services within the limits set
91	by the constitution and laws of this state for the following
92	calendar year and the total property tax levy needed to
93	raise the revenues required by such budget, reduce the total
94	property tax levy imposed pursuant to this chapter in an
95	amount sufficient to decrease the total property taxes it
96	will collect by an amount equal to fifty percent of the
97	sales tax revenue collected pursuant to this section in the
98	tax year for which the property taxes are being levied. In
99	the event that in the immediately preceding year the fire
100	protection district or the political subdivision actually
101	collected more or less sales tax revenue, the fire
102	protection district or the political subdivision shall
103	adjust its total property tax levy for the current year to
104	reflect such increase or decrease. "; and
105	Further amend the title and enacting clause accordingly.