

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/House Bill No. 225, Page 6, Section 44.087, Line 31,

2 By inserting after all of said line the following:

3 "57.280. 1. Sheriffs shall receive a charge for
4 service of any summons, writ, or other order of court, in
5 connection with any civil case, and making on the same
6 either a return indicating service, a non est return or a
7 nulla bona return, the sum of twenty dollars for each item
8 to be served, except that a sheriff shall receive a charge
9 for service of any subpoena, and making a return on the
10 same, the sum of ten dollars; however, no such charge shall
11 be collected in any proceeding when [court] costs for
12 service are to be paid by the state, county, or
13 municipality. In addition to such charge, the sheriff shall
14 be entitled to receive for each mile actually traveled in
15 serving any summons, writ, subpoena, or other order of court
16 the rate prescribed by the Internal Revenue Service for all
17 allowable expenses for motor vehicle use expressed as an
18 amount per mile, provided that such mileage shall not be
19 charged for more than one subpoena or summons or other writ
20 served in the same cause on the same trip. All of such
21 charges shall be received by the sheriff who is requested to
22 perform the service. Except as otherwise provided by law,
23 all charges made pursuant to this section shall be collected
24 by the [court clerk as court costs] sheriff's office
25 responsible for service and are payable prior to the time
26 the service is rendered; provided that if the amount of such

charge cannot be readily determined, then the sheriff shall receive a deposit based upon the likely amount of such charge, and the balance of such charge shall be payable immediately upon ascertainment of the proper amount of said charge. A sheriff may refuse to perform any service in any action or proceeding, other than when [court] costs for service are waived as provided by law, until the charge provided by this section is paid. Failure to receive the charge shall not affect the validity of the service.

2. The sheriff shall receive for receiving and paying moneys on execution or other process, where lands or goods have been levied and advertised and sold, five percent on five hundred dollars and four percent on all sums above five hundred dollars, and half of these sums, when the money is paid to the sheriff without a levy, or where the lands or goods levied on shall not be sold and the money is paid to the sheriff or person entitled thereto, his agent or attorney. The party at whose application any writ, execution, subpoena, or other process has issued from the court shall pay the sheriff's costs for the removal, transportation, storage, safekeeping and support of any property to be seized pursuant to legal process before such seizure. The sheriff shall be allowed for each mile, going and returning from the courthouse of the county in which he resides to the place where the court is held, the rate prescribed by the Internal Revenue Service for all allowable expenses for motor vehicle use expressed as an amount per mile. The provisions of this subsection shall not apply to garnishment proceeds.

3. The sheriff upon the receipt of the charge herein provided for shall pay into the treasury of the county any and all charges received pursuant to the provisions of this section. The funds collected pursuant to this section, not

60 to exceed [fifty] seventy-five thousand dollars in any
61 calendar year, shall be held in a fund established by the
62 county treasurer, which may be expended at the discretion of
63 the sheriff for the furtherance of the sheriff's set
64 duties. Any such funds in excess of [fifty] seventy-five
65 thousand dollars in any calendar year shall be placed to the
66 credit of the general revenue fund of the county. Moneys in
67 the fund shall be used only for the procurement of services
68 and equipment to support the operation of the sheriff's
69 office. Moneys in the fund established pursuant to this
70 subsection shall not lapse to the county general revenue
71 fund at the end of any county budget or fiscal year.

72 4. (1) Notwithstanding the provisions of subsection 3
73 of this section to the contrary, [the sheriff shall receive
74 ten dollars] for service of any summons, writ, subpoena, or
75 other order of the court included under subsection 1 of this
76 section, in addition to the charge for such service that
77 each sheriff receives under subsection 1 of this section,
78 the sheriff of any county of the first, second, or fourth
79 classification or with a charter form of government shall
80 receive twenty dollars and the sheriff of any county of the
81 third classification shall receive fifteen dollars. The
82 money received by the sheriff under this subsection shall be
83 paid into the county treasury and the county treasurer shall
84 make such money payable to the state treasurer.

85 (2) For any moneys received by the state treasurer
86 from the county treasurer of any county of the first,
87 second, or fourth classification or with a charter form of
88 government, the state treasurer shall deposit ten dollars of
89 such moneys in the deputy sheriff salary supplementation
90 fund created under section 57.278 and ten dollars of such
91 moneys in the sheriffs' retirement fund created under
92 section 57.952, except that any moneys received from a

103 county that does not have a sheriff that participates in the
104 sheriffs' retirement system authorized by sections 57.949 to
105 57.997 shall be deposited in full in the deputy sheriff
106 supplementation fund. Any other person specially appointed
107 to serve in a county shall execute and deliver to the
108 circuit clerk, along with the confirmation of service, a
109 signed and notarized affidavit of confirmation, made under
110 penalty of perjury, that includes the amount, check number,
111 and date of payment to evidence payment was made to the
112 sheriff for the deputy sheriff salary supplementation fund
113 and the sheriffs' retirement fund as required by this
114 subsection.

105 (3) For any moneys received by the state treasurer
106 from the county treasurer of any county of the third
107 classification, the state treasurer shall deposit ten
108 dollars of such moneys in the deputy sheriff salary
109 supplementation fund created under section 57.278 and five
110 dollars of such moneys in the sheriffs' retirement fund
111 created under section 57.952, except that any moneys
112 received from a county that does not have a sheriff that
113 participates in the sheriffs' retirement system authorized
114 by sections 57.949 to 57.997 shall be deposited in full in
115 the deputy sheriff supplementation fund. Any other person
116 specially appointed to serve in a county shall execute and
117 deliver to the circuit clerk, along with the confirmation of
118 service, a signed and notarized affidavit of confirmation,
119 made under penalty of perjury, that includes the amount,
120 check number, and date of payment to evidence payment was
121 made to the sheriff for the deputy sheriff salary
122 supplementation fund and the sheriffs' retirement fund as
123 required by this subsection.

124 5. Notwithstanding the provisions of subsection 3 of
125 this section, the court clerk shall collect ten dollars as a

126 court cost for service of any summons, writ, subpoena, or
127 other order of the court included under subsection 1 of this
128 section if any person other than a sheriff is specially
129 appointed to serve in a county that receives funds under
130 section 57.278. The moneys received by the court clerk
131 under this subsection shall be paid into the county treasury
132 and the county treasurer shall make such moneys payable to
133 the state treasurer. The state treasurer shall deposit such
134 moneys in the deputy sheriff salary supplementation fund
135 created under section 57.278.

136 6. Sheriffs shall receive up to fifty dollars for
137 service of any summons, writ, or other order of the court in
138 connection with any eviction proceeding, in addition to the
139 charge for such service that each sheriff receives under
140 this section. All of such charges shall be received by the
141 sheriff who is requested to perform the service and shall be
142 paid to the county treasurer in a fund established by the
143 county treasurer, which may be expended at the discretion of
144 the sheriff for the furtherance of the sheriff's set
145 duties. All charges shall be payable prior to the time the
146 service is rendered; provided that if the amount of such
147 charge cannot be readily determined, then the sheriff shall
148 receive a deposit based upon the likely amount of such
149 charge, and the balance of such charge shall be payable
150 immediately upon ascertainment of the proper amount of said
151 charge.

152 57.952. 1. There is hereby authorized a "Sheriffs'
153 Retirement Fund" which shall be under the management of [a]
154 the board [of directors] as described in section 57.958.
155 The board [of directors] shall be responsible for the
156 administration and the investment of the funds of such
157 sheriffs' retirement fund. The general assembly and the
158 governing body of a county may appropriate funds for deposit

159 in the sheriffs' retirement fund. [If insufficient funds
160 are generated to provide the benefits payable pursuant to
161 the provisions of sections 57.949 to 57.997, the board shall
162 proportion the benefits according to the funds available.]

163 2. The board may accept gifts, donations, grants, and
164 bequests from public or private sources to the sheriffs'
165 retirement fund.

166 3. Each county shall make the payroll deductions for
167 member contributions mandated under section 57.961, and the
168 county shall transmit such moneys to the board for deposit
169 into the sheriffs' retirement fund.

170 57.956. 1. Notwithstanding any other provision of law
171 to the contrary, the department of corrections shall
172 subtract and make a payment to the state treasurer from any
173 per diem cost of incarceration to be received by each county
174 under section 221.105, or from any per diem cost for jail
175 reimbursement to be received by each county under any other
176 provision of law in effect on or after August 28, 2025, in
177 the amount of one dollar and seventy-five cents per day per
178 prisoner. The state treasurer shall deposit such funds in
179 the sheriffs' retirement fund created under section 57.952.

180 2. Notwithstanding subsection 1 of this section to the
181 contrary, if the sheriffs' retirement fund is funded to at
182 least ninety percent of the actuarially sound level and is
183 funded at a level above the actuarial need, the department
184 of corrections shall subtract and make a payment to the
185 state treasurer from any per diem cost of incarceration to
186 be received by each county under section 221.105, or from
187 any per diem cost for jail reimbursement to be received by
188 each county under any other provision of law in effect on or
189 after August 28, 2025, in the amount of one dollar per day
190 per prisoner. The state treasurer shall deposit such funds
191 in the sheriffs' retirement fund created under section

192 57.952. The retirement system shall annually provide a copy
193 of its actuarial report to the department of corrections.

194 3. The payment authorized by this section shall only
195 apply to counties that have a sheriff who participates in
196 the retirement system.

197 4. This section shall be effective on January 1, 2026.

198 57.961. 1. On and after the effective date of the
199 establishment of the system, as an incident to his or her
200 employment or continued employment, each person employed as
201 an elected or appointed sheriff of a county shall become a
202 member of the system. Such membership shall continue as
203 long as the person continues to be an employee, or receives
204 or is eligible to receive benefits under the provisions of
205 sections 57.949 to 57.997.

206 2. Notwithstanding any other provision of law to the
207 contrary, each person who is a member of the system on or
208 after January 1, 2024, shall be required to contribute five
209 percent of the member's pay to the [retirement] system.
210 Such contribution shall be made by the member of the system
211 notwithstanding that the minimum salary or wages provided by
212 law for any member shall thereby be changed. Each member
213 shall be deemed to consent and agree to the deduction made
214 and provided for herein. Payment of a member's compensation
215 less such deduction shall be a full and complete discharge
216 and acquittance of all claims and demands whatsoever for
217 services rendered by him or her to a county, except as to
218 benefits provided by this system.

219 3. The county employer, pursuant to the provisions of
220 26 U.S.C. Section 414(h) (2), shall pick up and pay the
221 contributions that would otherwise be payable by the member
222 under this section. The officer or officers responsible for
223 making up the payrolls for each county shall cause the
224 contribution provided for in this section to be deducted

from the compensation of the member in the employ of the county, on each and every payroll, for each and every payroll to the date his or her membership terminates. When deducted, each contribution shall be paid by the county to the system; the payments shall be made in the manner and shall be accompanied by such supporting data as the board shall from time to time prescribe. When paid to the system, each of the contributions shall be credited to the member from whose compensation the contributions were deducted. The contributions so deducted shall be treated as [employee] employer contributions for purposes of determining the member's pay that is includable in the member's gross income for federal income tax purposes.

4. Member contributions [deducted and paid into the system by the county] picked up by the employer shall be paid from the same source of funds used for the payment of pay to a member. A deduction shall be made from each member's pay equal to the amount of the member's contributions picked up by the employer. This deduction, however, shall not reduce the member's pay for purposes of computing benefits under the [retirement] system under this chapter.

5. The contributions, although designated as employee contributions, shall be paid by the county in lieu of the contributions by the member. The member shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the county to the [retirement] system.

6. A former member who is not vested may request a refund of his or her contributions. Such refund shall be paid by the system after ninety days from the date of termination of employment or the request, whichever is

later, and shall include all contributions made to any retirement plan administered by the system.

7. Beginning September 1, 1986, any city not within a county and any county having a charter form of government may elect, by a majority vote of its governing body, to come under the provisions of sections 57.949 to 57.997 [except for the provisions of section 57.955]. Notice in writing of such election shall be given to the board, and the person employed as sheriff of such county, as an incident of his contract of employment or continued employment, shall become a member of the system on the first day of the month immediately following the date the board receives notice. Such membership shall continue as long as the person continues to be an employee, or receives or is eligible to receive benefits under the provisions of sections 57.949 to 57.997, and upon becoming a member he shall receive credit for all prior service as if he had become a member on December 22, 1983.

8. Subject to the limitations under sections 57.949 to 57.997, the board shall have the authority to formulate and adopt rules and regulations for the administration of these provisions.

57.967. 1. The normal annuity of a retired member shall equal two percent of the final average compensation of the retired member multiplied by the number of years of creditable service of the retired member, except that the normal annuity shall not exceed seventy-five percent of the retired member's average final compensation. Such annuity shall be not less than one thousand dollars per month.

2. The board, at its last meeting of each calendar year, shall determine the monthly amount for medical insurance premiums to be paid to each retired member during the next following calendar year. The monthly amount shall

not exceed four hundred fifty dollars. The monthly payments are at the discretion of the board on the advice of the actuary. The anticipated sum of all such payments during the year plus the annual normal cost plus the annual amount to amortize the unfunded actuarial accrued liability in no more than thirty years shall not exceed the anticipated moneys credited to the system pursuant to [sections] section 57.952 [and 57.955]. The money amount granted here shall not be continued to any survivor.

3. If a member with eight or more years of service dies before becoming eligible for retirement, the member's surviving spouse, if he or she has been married to the member for at least two years prior to the member's death, shall be entitled to survivor benefits under option 1 as set forth in section 57.979 as if the member had retired on the date of the member's death. The member's monthly benefit shall be calculated as the member's accrued benefit at his or her death reduced by one-fourth of one percent per month for an early commencement from the member's normal retirement date: age fifty-five with twelve or more years of creditable service or age sixty-two with eight years of creditable service, to the member's date of death. Such benefit shall be payable on the first day of the month following the member's death and shall be payable during the surviving spouse's lifetime."; and

Further amend said bill, page 8, section 84.570, line 41, by inserting after all of said section the following:

"87.140. 1. The general administration and the responsibility for the proper operation of the retirement system shall be vested in a board of trustees of nine persons. The board shall be constituted as follows:

(1) The chief of the fire department of the city, ex officio;

323 (2) The comptroller or deputy comptroller of the city,
324 ex officio;

325 (3) Two members to be appointed by the mayor of the
326 city to serve for a term of two years;

327 (4) Three members to be elected by the members of the
328 retirement system for a term of three years who shall be
329 members of the system and hold office only while members of
330 the system;

331 (5) Two members who shall be retired firemen to be
332 elected by the retired firemen of the city and who shall
333 hold office for a term of three years.

334 2. If a vacancy occurs in the office of trustee, the
335 vacancy shall be filled for the unexpired term in the same
336 manner as the office was previously filled.

337 3. The trustees shall serve without compensation, but
338 they shall be reimbursed from the expense fund for all
339 necessary expenses which they may incur through service on
340 the board.

341 4. Each trustee shall, within ten days after his
342 appointment or election, take an oath of office before the
343 clerk of circuit court of the city, that, so far as it
344 devolves upon him, he will diligently and honestly
345 administer the affairs of the board and that he will not
346 knowingly violate or willingly permit to be violated any of
347 the provisions of the law applicable to the retirement
348 system. The oath shall be subscribed to by the member
349 making it and certified by the clerk of circuit court and
350 filed in his office.

351 5. Each trustee shall be entitled to one vote on the
352 board. Five votes shall be necessary for a decision by the
353 trustees at any meeting of the board.

354 6. Notwithstanding any provision of sections 87.120 to
355 87.371 to the contrary, the board of trustees of the

retirement system shall not be prevented from simultaneously acting as the trustees of any other pension plan that provides retirement, disability, and death benefits for firefighters employed by any city not within a county and their covered dependents. The administration of the other pension plan shall be in accordance with the terms of such pension plan. Nothing in this subsection shall prevent the board of alderman of a city not within a county from adopting ordinances to govern the pensioning of firefighters and their covered dependents in any other pension plan simultaneously administered by the board of trustees of the retirement system.

87.145. The board of trustees shall have exclusive original jurisdiction in all matters relating to or affecting the funds herein provided for, including, in addition to all other matters, all claims for benefits and refunds under this law, and its action, decision or determination in any matter shall be reviewable under chapter 536 only, and any party to the proceedings shall have a right of appeal from the decision of the reviewing court. Subject to the limitations of sections 87.120 to 87.370, the board of trustees shall, from time to time, establish rules and regulations for the administration of funds created by this law, for the transaction of its business, and for the limitation of the time within which claims may be filed. The administration of any pension plan, other than the retirement system, includes the ability of the board of trustees, from time to time, to establish rules and regulations for the administration of funds of such other pension plan and for the transaction of such other pension plan's business. Nothing in this section shall prevent the board of alderman of a city not within a county from adopting ordinances to govern the pensioning of

389 firefighters and their covered dependents in any other
390 pension plan simultaneously administered by the board of
391 trustees of the retirement system.

392 87.155. 1. The board of trustees shall keep in
393 convenient form such data as is necessary for actuarial
394 valuation of the funds of the retirement system and for
395 checking the experience of the system.

396 2. The board of trustees shall keep a record of all
397 its proceedings which shall be open to public inspection.
398 It shall publish annually a report showing the fiscal
399 transactions of the retirement system for the preceding
400 fiscal year, the amount of the accumulated cash and
401 securities of the system, and the last balance sheet showing
402 the financial condition of the system by means of an
403 actuarial valuation of the assets and liabilities of the
404 retirement system.

405 3. To the extent the board of trustees administers a
406 pension plan other than the retirement system, the board of
407 trustees shall maintain separate records of all proceedings
408 of such other pension plan.

409 87.260. The board of trustees of the firefighters'
410 retirement system shall have the exclusive authority and
411 discretion to invest and reinvest the funds in property of
412 any kind, real or personal. The board of trustees shall
413 invest and manage the fund as a prudent investor would, by
414 considering the purposes, terms, distribution requirements,
415 and other circumstances of the firefighters' retirement
416 system. In satisfying this standard, the board of trustees
417 shall exercise reasonable care, skill, and caution. No
418 trustee shall have any interest as a trustee in the gains or
419 profits made on any investment, except benefits from
420 interest in investments common to all members of the plan,
421 if entitled thereto. To the extent the board of trustees

administers a pension plan other than the retirement system,
the board of trustees shall also have the authority and
discretion to invest and reinvest the funds of such other
pension plan in property of any kind, real or personal. The
board of trustees may choose to invest the funds of the
retirement system and the funds of the other pension plan in
the same investments so long as the amounts invested and the
gains, profits, or losses on such investments are accounted
for separately. No benefits due to the firefighters or
their covered dependents from the other pension plan shall
be paid from the funds of the retirement system. Nothing in
this section shall prevent the board of alderman of a city
not within a county from adopting ordinances to govern the
pensioning of firefighters and their covered dependents in
any other pension plan simultaneously administered by the
board of trustees of the retirement system.

87.350. The expense fund shall be the fund to which
shall be credited all money provided to pay the
administration expenses of the retirement system and from
which shall be paid all the expenses necessary in connection
with the administration and operation of the system.

Annually the board of trustees shall estimate the amount of
money necessary to be paid into the expense fund during the
ensuing year to provide for the expense of operation of the
retirement system. Such estimate shall be provided by the
board of trustees from interest and other earnings on assets
of the retirement system. In no event shall any expenses,
including administrative expenses, incurred by the board of
trustees in the administration of any pension plan other
than the retirement system or in the investment of any funds
of any pension plan other than the retirement system be paid
from the funds of the retirement system. Such expenses

454 shall be paid entirely from the funds of the other pension
 455 plan."; and

456 Further amend said bill, page 15, section 94.900, line
 457 203, by inserting after all of said line the following:

458 "144.757. 1. As used in sections 144.757 to 144.761,
 459 "taxing jurisdiction" shall include any county,
 460 municipality, or any other political subdivision authorized
 461 to impose a sales tax under section 94.850, 94.890, 190.040,
 462 190.305, 190.335, 190.455, or 321.552 or any other statute
 463 authorizing the imposition of a sales tax for emergency
 464 services.

465 2. (1) Notwithstanding any other provision of law to
 466 the contrary, any [county or municipality] taxing
 467 jurisdiction may, by a majority vote of its governing body,
 468 impose a local use tax if a local sales tax is imposed as
 469 defined in section 32.085 or if a sales tax is imposed under
 470 section 94.850 [or], 94.890, [with] 190.040, 190.305,
 471 190.335, 190.455, or 321.552 or any other statute
 472 authorizing the imposition of a sales tax for emergency
 473 services.

474 (2) Such local use tax shall be imposed on the same
 475 property and services upon which the local sales tax or
 476 sales tax is imposed at a rate equal to the rate of the
 477 corresponding local sales tax [and any] or sales tax imposed
 478 [under section 94.850 or 94.890] by such [county or
 479 municipality; provided, however, that no ordinance or order
 480 enacted pursuant to sections 144.757 to 144.761] taxing
 481 jurisdiction.

482 (3) No such use tax shall be effective unless the
 483 governing body of the [county or municipality] taxing
 484 jurisdiction submits to the voters thereof at a municipal,
 485 county, or state general, primary, or special election a
 486 proposal to authorize the governing body [of the county or

487 municipality] to impose a local use tax pursuant to sections
 488 144.757 to 144.761.

489 [(1)] (4) The ballot of submission for a local use tax
 490 corresponding to a local sales tax, as defined in section
 491 32.085, or a sales tax under section 94.850 or 94.890 shall
 492 contain substantially the following language:

493 Shall the _____ (county or municipality's name)
 494 impose a local use tax at the same rate as the
 495 total local sales tax rate, provided that if the
 496 local sales tax rate is reduced or raised by voter
 497 approval, the local use tax rate shall also be
 498 reduced or raised by the same action?

499 ☐ YES ☐ NO

500 If you are in favor of the question, place an "X"
 501 in the box opposite "YES". If you are opposed to
 502 the question, place an "X" in the box opposite "NO".
 503

504 (5) The ballot of submission for a local use tax
 505 corresponding to a sales tax imposed under section 190.040,
 506 190.305, 190.335, 190.455, or 321.552 or any other statute
 507 authorizing the imposition of a sales tax for emergency
 508 services shall contain substantially the following language:

509 "Shall the _____ (insert taxing jurisdiction's
 510 name) impose a local use tax at the same rate as
 511 the _____ (insert name of the corresponding sales
 512 tax), provided that if the _____ (insert name of
 513 the corresponding sales tax) rate is reduced or
 514 raised by voter approval, the local use tax rate
 515 shall also be reduced or raised by the same
 516 action?".

517 [(2)] If [any of such ballots are submitted on August
 518 6, 1996, and if a majority of the votes cast on the proposal
 519 by the qualified voters voting thereon are in favor of the
 520 proposal, then the ordinance or order and any amendments
 521 thereto shall be in effect October 1, 1996, provided the

director of revenue receives notice of adoption of the local use tax on or before August 16, 1996. If any of such ballots are submitted after December 31, 1996, and if] a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the first day of the calendar quarter which begins at least forty-five days after the director of revenue receives notice of adoption of the local use tax. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the [county or municipality] taxing jurisdiction shall have no power to impose the local use tax as herein authorized unless and until the governing body of the [county or municipality] taxing jurisdiction shall again have submitted another proposal to authorize the governing body of the [county or municipality] taxing jurisdiction to impose the local use tax and such proposal is approved by a majority of the qualified voters voting thereon.

[2.] 3. The local use tax may be imposed at the same rate as [the local] any sales tax listed in subsection 1 of this section then currently in effect in the county or municipality upon all transactions which are subject to the taxes imposed pursuant to sections 144.600 to 144.745 within the county or municipality adopting such tax; provided, however, that if any local sales tax is repealed or the rate thereof is reduced or raised by voter approval, the local use tax rate shall also be deemed to be repealed, reduced, or raised by the same action repealing, reducing, or raising [the local] such sales tax. A county or municipality collecting a local use tax corresponding to a sales tax imposed for an emergency service shall disburse a

554 proportional share of such local use tax to such emergency
 555 service agency or department.

556 [3.] 4. For purposes of sections 144.757 to 144.761,
 557 the use tax may be referred to or described as the
 558 equivalent of a sales tax on purchases made from out-of-
 559 state sellers by in-state buyers and on certain
 560 intrabusiness transactions. Such a description shall not
 561 change the classification, form or subject of the use tax or
 562 the manner in which it is collected. The use tax shall not
 563 be described as a new tax or as not a new tax and shall not
 564 be advertised or promoted in a manner in violation of
 565 section 115.646.

566 5. Notwithstanding any other provision of law to the
 567 contrary, a local use tax corresponding to a sales tax
 568 imposed under section 190.040, 190.305, 190.335, 190.455, or
 569 321.552 or any other statute authorizing the imposition of a
 570 sales tax for emergency services shall be collected,
 571 deposited, distributed, refunded, repealed, or otherwise
 572 administered as provided in the authorizing statute for the
 573 corresponding sales tax."; and

574 Further amend said bill, page 27, section 190.076, line
 575 6, by inserting after all of said line the following:

576 "190.101. 1. There is hereby established a "State
 577 Advisory Council on Emergency Medical Services" which shall
 578 consist of [sixteen] no more than twenty-three members, one
 579 of which shall be [a resident] the chief paramedic of a city
 580 not within a county. The members of the council shall be
 581 appointed [by the governor with the advice and consent of
 582 the senate] in accordance with subsection 2 of this section
 583 and shall serve terms of four years. The [governor shall
 584 designate one of the members as chairperson] council members
 585 shall annually select a chairperson, along with other

officers as the council deems necessary. The chairperson may appoint subcommittees that include noncouncil members.

2. Council members shall be appointed as follows:

(1) The director of the department of health and senior services shall make appointments to the council from the recommendations provided by the following:

(a) The statewide professional association representing ambulance service managers;

(b) The statewide professional association representing emergency medical technicians and paramedics;

(c) The statewide professional association representing ambulance districts;

(d) The statewide professional association representing fire chiefs;

(e) The statewide professional association representing fire protection districts;

(f) The statewide professional association representing firefighters;

(g) The statewide professional association representing emergency nurses;

(h) The statewide professional association representing the air ambulance industry;

(i) The statewide professional association representing emergency medicine physicians;

(j) The statewide association representing hospitals;
and

(k) The statewide association representing pediatric emergency professionals;

(2) The director of health and senior services shall appoint a member to the council with a background in mobile integrated health care-community paramedicine (MIH-CP);

(3) Each regional EMS advisory committee shall appoint one member; and

619 (4) The time-critical diagnosis advisory committee
620 established under section 190.257 shall appoint one member.

621 3. The state EMS medical directors advisory committee
622 and the regional EMS advisory committees will be recognized
623 as subcommittees of the state advisory council on emergency
624 medical services.

625 [3.] 4. The council shall have geographical
626 representation and representation from appropriate areas of
627 expertise in emergency medical services including
628 volunteers, professional organizations involved in emergency
629 medical services, EMT's, paramedics, nurses, firefighters,
630 physicians, ambulance service administrators, hospital
631 administrators and other health care providers concerned
632 with emergency medical services. [The regional EMS advisory
633 committees shall serve as a resource for the identification
634 of potential members of the state advisory council on
635 emergency medical services.]

636 [4.] 5. The state EMS medical director, as described
637 under section 190.103, shall serve as an ex officio member
638 of the council.

639 [5.] 6. The members of the council and subcommittees
640 shall serve without compensation except that members of the
641 council shall, subject to appropriations, be reimbursed for
642 reasonable travel expenses and meeting expenses related to
643 the functions of the council.

644 [6.] 7. The purpose of the council is to make
645 recommendations to the governor, the general assembly, and
646 the department on policies, plans, procedures and proposed
647 regulations on how to improve the statewide emergency
648 medical services system. The council shall advise the
649 governor, the general assembly, and the department on all
650 aspects of the emergency medical services system.

651 [7.] 8. (1) There is hereby established a standing
652 subcommittee of the council to monitor the implementation of
653 the recognition of the EMS personnel licensure interstate
654 compact under sections 190.900 to 190.939, the interstate
655 commission for EMS personnel practice, and the involvement
656 of the state of Missouri. The subcommittee shall meet at
657 least biannually and receive reports from the Missouri
658 delegate to the interstate commission for EMS personnel
659 practice. The subcommittee shall consist of at least seven
660 members appointed by the chair of the council, to include at
661 least two members as recommended by the Missouri state
662 council of firefighters and one member as recommended by the
663 Missouri Association of Fire Chiefs. The subcommittee may
664 submit reports and recommendations to the council, the
665 department of health and senior services, the general
666 assembly, and the governor regarding the participation of
667 Missouri with the recognition of the EMS personnel licensure
668 interstate compact.

669 (2) The subcommittee shall formally request a public
670 hearing for any rule proposed by the interstate commission
671 for EMS personnel practice in accordance with subsection 7
672 of section 190.930. The hearing request shall include the
673 request that the hearing be presented live through the
674 internet. The Missouri delegate to the interstate
675 commission for EMS personnel practice shall be responsible
676 for ensuring that all hearings, notices of, and related
677 rulemaking communications as required by the compact be
678 communicated to the council and emergency medical services
679 personnel under the provisions of subsections 4, 5, 6, and 8
680 of section 190.930.

681 (3) The department of health and senior services shall
682 not establish or increase fees for Missouri emergency
683 medical services personnel licensure in accordance with this

chapter for the purpose of creating the funds necessary for payment of an annual assessment under subdivision (3) of subsection 5 of section 190.924.

[8.] 9. The council shall consult with the time-critical diagnosis advisory committee, as described under section 190.257, regarding time-critical diagnosis."; and

Further amend said bill, page 52, section 304.022, line 123, by inserting after all of said line, the following:

"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 sales tax shall be accompanied by a reduction in the district's tax rate as defined in section 137.073. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this section shall be effective unless the governing body of the ambulance or fire protection district submits to the voters of such

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

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

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

☐ YES

☐ NO

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

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

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

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

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

6. The director of revenue may make refunds from the amounts in the trust fund and credit any district for erroneous payments and overpayments made, and may redeem

dishonored checks and drafts deposited to the credit of such district. If any district abolishes the tax, the district shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such district, the director of revenue shall remit the balance in the account to the district and close the account of that district. The director of revenue shall notify each district of each instance of any amount refunded or any check redeemed from receipts due the district.

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

321.554. 1. [Except in any county of the first classification with more than two hundred forty thousand three hundred but less than two hundred forty thousand four hundred inhabitants, or any county of the first classification with more than seventy-three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants, or any county of the first classification 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 and with more than one million inhabitants, or any county with a charter form of government and with more than two hundred fifty thousand but less than three hundred fifty thousand inhabitants,] When the revenue from the ambulance or fire protection district

818 sales tax is collected for distribution pursuant to section
819 321.552, the board of the ambulance or fire protection
820 district, after determining its budget for the year pursuant
821 to section 67.010 and the rate of levy needed to produce the
822 required revenue and after making any other adjustments to
823 the levy that may be required by any other law, shall reduce
824 the total operating levy of the district in an amount
825 sufficient to decrease the revenue it would have received
826 therefrom by an amount equal to fifty percent of the
827 previous fiscal year's sales tax receipts. Loss of revenue
828 due to a decrease in the assessed valuation of real property
829 located within the ambulance or fire protection district as
830 a result of general reassessment and from state-assessed
831 railroad and utility distributable property based upon the
832 previous fiscal year's receipts shall be considered in
833 lowering the rate of levy to comply with this section in the
834 year of general reassessment and in each subsequent year.
835 In the event that in the immediately preceding year the
836 ambulance or fire protection district actually received more
837 or less sales tax revenue than estimated, the ambulance or
838 fire protection district board may adjust its operating levy
839 for the current year to reflect such increase or decrease.
840 The director of revenue shall certify the amount payable
841 from the ambulance or fire protection district sales tax
842 trust fund to the general revenue fund to the state
843 treasurer.

844 2. Except that, in the first year in which any sales
845 tax is collected pursuant to section 321.552, any taxing
846 authority subject to this section shall not reduce the tax
847 rate as defined in section 137.073.

848 3. In a year of general reassessment, as defined by
849 section 137.073, or assessment maintenance as defined by
850 section 137.115 in which an ambulance or fire protection

district in reliance upon the information then available to it relating to the total assessed valuation of such ambulance or fire protection district revises its property tax levy pursuant to section 137.073 or 137.115, and it is subsequently determined by decisions of the state tax commission or a court pursuant to sections 138.430 to 138.433 or due to clerical errors or corrections in the calculation or recordation of assessed valuations that the assessed valuation of such ambulance or fire protection district has been changed, and but for such change the ambulance or fire protection district would have adopted a different levy on the date of its original action, then the ambulance or fire protection district may adjust its levy to an amount to reflect such change in assessed valuation, including, if necessary, a change in the levy reduction required by this section to the amount it would have levied had the correct assessed valuation been known to it on the date of its original action, provided:

(1) The ambulance or fire protection district first levies the maximum levy allowed without a vote of the people by Article X, Section 11(b) of the Constitution; and

(2) The ambulance or fire protection district first adopts the tax rate ceiling otherwise authorized by other laws of this state; and

(3) The levy adjustment or reduction may include a one-time correction to recoup lost revenues the ambulance or fire protection district was entitled to receive during the prior year.

321.556. 1. [Except in any county of the first classification with more than two hundred forty thousand three hundred but less than two hundred forty thousand four hundred inhabitants, or any county of the first classification with more than seventy-three thousand seven

884 hundred but less than seventy-three thousand eight hundred
 885 inhabitants, or any county of the first classification with
 886 more than one hundred eighty-four thousand but less than one
 887 hundred eighty-eight thousand inhabitants, or any county
 888 with a charter form of government and with more than one
 889 million inhabitants, or any county with a charter form of
 890 government and with more than two hundred fifty thousand but
 891 less than three hundred fifty thousand inhabitants,] The
 892 governing body of any ambulance or fire protection district,
 893 when presented with a petition signed by at least twenty
 894 percent of the registered voters in the ambulance or fire
 895 protection district that voted in the last gubernatorial
 896 election, calling for an election to repeal the tax pursuant
 897 to section 321.552, shall submit the question to the voters
 898 using the same procedure by which the imposition of the tax
 899 was voted. The ballot of submission shall be in
 900 substantially the following form:

901 Shall _____ (insert name of ambulance or fire
 902 protection district) repeal the _____ (insert
 903 amount up to one-half) of one percent sales tax
 904 now in effect in the _____ (insert name of
 905 ambulance or fire protection district) and
 906 reestablish the property tax levy in the district
 907 to the rate in existence prior to the enactment of
 908 the sales tax?

909 ☐ YES ☐ NO

910 If you are in favor of the question, place an "X"
 911 in the box opposite "Yes". If you are opposed to
 912 the question, place an "X" in the box opposite
 913 "No".

914 2. If a majority of the votes cast on the proposal by
 915 the qualified voters of the district voting thereon are in
 916 favor of repeal, that repeal shall become effective December

917 thirty-first of the calendar year in which such repeal was
918 approved."; and

919 Further amend said bill, page 56, section 324.009, line
920 141, by inserting after all of said line the following:

921 "488.435. 1. Sheriffs shall receive a charge, as
922 provided in section 57.280, for service of any summons, writ
923 or other order of court, in connection with any civil case,
924 and making on the same either a return indicating service, a
925 non est return or a nulla bona return, the sum of twenty
926 dollars for each item to be served, as provided in section
927 57.280, except that a sheriff shall receive a charge for
928 service of any subpoena, and making a return on the same,
929 the sum of ten dollars, as provided in section 57.280;
930 however, no such charge shall be collected in any proceeding
931 when court costs are to be paid by the state, county or
932 municipality. In addition to such charge, the sheriff shall
933 be entitled, as provided in section 57.280, to receive for
934 each mile actually traveled in serving any summons, writ,
935 subpoena or other order of court, the rate prescribed by the
936 Internal Revenue Service for all allowable expenses for
937 motor vehicle use expressed as an amount per mile, provided
938 that such mileage shall not be charged for more than one
939 subpoena or summons or other writ served in the same cause
940 on the same trip. All of such charges shall be received by
941 the sheriff who is requested to perform the service. Except
942 as otherwise provided by law, all charges made pursuant to
943 section 57.280 shall be collected by the court clerk as
944 court costs and are payable prior to the time the service is
945 rendered; provided that if the amount of such charge cannot
946 be readily determined, then the sheriff shall receive a
947 deposit based upon the likely amount of such charge, and the
948 balance of such charge shall be payable immediately upon
949 ascertainment of the proper amount of such charge. A

950 sheriff may refuse to perform any service in any action or
951 proceeding, other than when court costs are waived as
952 provided by law, until the charge provided by this section
953 is paid. Failure to receive the charge shall not affect the
954 validity of the service.

955 2. The sheriff shall, as provided in section 57.280,
956 receive for receiving and paying moneys on execution or
957 other process, where lands or goods have been levied and
958 advertised and sold, five percent on five hundred dollars
959 and four percent on all sums above five hundred dollars, and
960 half of these sums, when the money is paid to the sheriff
961 without a levy, or where the lands or goods levied on shall
962 not be sold and the money is paid to the sheriff or person
963 entitled thereto, his or her agent or attorney. The party
964 at whose application any writ, execution, subpoena or other
965 process has issued from the court shall pay the sheriff's
966 costs, as provided in section 57.280, for the removal,
967 transportation, storage, safekeeping and support of any
968 property to be seized pursuant to legal process before such
969 seizure. The sheriff shall be allowed for each mile, as
970 provided in section 57.280, going and returning from the
971 courthouse of the county in which he or she resides to the
972 place where the court is held, the rate prescribed by the
973 Internal Revenue Service for all allowable expenses for
974 motor vehicle use expressed as an amount per mile. The
975 provisions of this subsection shall not apply to garnishment
976 proceeds.

977 3. As provided in subsection 4 of section 57.280, [the
978 sheriff shall receive ten dollars] for service of any
979 summons, writ, subpoena, or other order of the court
980 included under subsection 1 of section 57.280, in addition
981 to the charge for such service that each sheriff receives
982 under subsection 1 of section 57.280, the sheriff of any

983 county of the first, second, or fourth classification or
 984 with a charter form of government shall receive twenty
 985 dollars and the sheriff of any county of the third
 986 classification shall receive fifteen dollars. The money
 987 received by the sheriff under subsection 4 of section 57.280
 988 shall be paid into the county treasury and the county
 989 treasurer shall make such money payable to the state
 990 treasurer. As provided in subdivision (2) or (3) of
 991 subsection 4 of section 57.280, the state treasurer shall
 992 deposit such moneys in the deputy sheriff salary
 993 supplementation fund created under section 57.278 or the
 994 sheriffs' retirement fund created under section 57.952.

995 4. As provided in subsection 5 of section 57.280, the
 996 court clerk shall collect ten dollars as a court cost for
 997 service of any summons, writ, subpoena, or other order of
 998 the court included under subsection 1 of this section if any
 999 person other than a sheriff is specially appointed to serve
 1000 in a county that receives funds under section 57.278. The
 1001 moneys received by the clerk under this subsection shall be
 1002 paid into the county treasury and the county treasurer shall
 1003 make such moneys payable to the state treasurer. The state
 1004 treasurer shall deposit such moneys in the deputy sheriff
 1005 salary supplementation fund created under section 57.278.";

1006 and

1007 Further amend said bill, page 61, section 650.040, line
 1008 106, by inserting after all of said line the following:

1009 "[57.955. 1. There shall be assessed and
 1010 collected a surcharge of three dollars in all
 1011 civil actions filed in the courts of this state
 1012 and in all criminal cases including violation of
 1013 any county ordinance or any violation of
 1014 criminal or traffic laws of this state,
 1015 including infractions, but no such surcharge
 1016 shall be assessed when the costs are waived or
 1017 are to be paid by the state, county or
 1018 municipality or when a criminal proceeding or

1019 the defendant has been dismissed by the court.
1020 For purposes of this section, the term "county
1021 ordinance" shall not include any ordinance of
1022 the city of St. Louis. The clerk responsible
1023 for collecting court costs in civil and criminal
1024 cases, shall collect and disburse such amounts
1025 as provided by sections 488.010 to 488.020.
1026 Such funds shall be payable to the sheriffs'
1027 retirement fund. Moneys credited to the
1028 sheriffs' retirement fund shall be used only for
1029 the purposes provided for in sections 57.949 to
1030 57.997 and for no other purpose.

1031 2. The board may accept gifts, donations,
1032 grants and bequests from public or private
1033 sources to the sheriffs' retirement fund.]

1034 [57.962. Other provisions of law to the
1035 contrary notwithstanding, any county or city not
1036 within a county who has elected or elects in the
1037 future to come under the provisions of sections
1038 57.949 to 57.997 shall, after August 28, 2002,
1039 or on the date that such election is approved by
1040 the board of directors of the retirement system,
1041 whichever later occurs, be subject to the
1042 provisions of section 57.955.]

1043 [483.088. Each circuit clerk shall prepare
1044 a summary of all amounts collected pursuant to
1045 section 57.955 during the preceding calendar
1046 year and shall annually, by July first of the
1047 succeeding year, send a copy of such summary to
1048 the state auditor.]

1049 [488.024. As provided by section 57.955,
1050 there shall be assessed and collected a
1051 surcharge of three dollars in all civil actions
1052 filed in the courts of this state and in all
1053 criminal cases including violation of any county
1054 ordinance or any violation of criminal or
1055 traffic laws of this state, including
1056 infractions, but no such surcharge shall be
1057 assessed when the costs are waived or are to be
1058 paid by the state, county or municipality or
1059 when a criminal proceeding or the defendant has
1060 been dismissed by the court. For purposes of
1061 this section, the term "county ordinance" shall
1062 not include any ordinance of the City of St.

1063 Louis. The clerk responsible for collecting
1064 court costs in civil and criminal cases shall
1065 collect and disburse such amounts as provided by
1066 sections 488.010 to 488.020. Such funds shall
1067 be payable to the sheriffs' retirement fund.]" ;
1068 and
1069 Further amend the title and enacting clause accordingly.