

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 436
90TH GENERAL ASSEMBLY

Reported from the Committee on Local Government and Economic Development, March 2, 1999, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

S2023.02C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal section 190.044, RSMo Supp. 1998, relating to ambulance service, and to enact in lieu thereof one new section relating to the same subject.

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

Section A. Section 190.044, RSMo Supp. 1998, is repealed and one new section enacted in lieu thereof, to be known as section 190.044, to read as follows:

190.044. 1. No taxpayer shall be required to pay property taxes for ground ambulance service to both an ambulance district and a fire protection district **or two ambulance districts** which [operates] **operate** a ground ambulance service, unless reaffirmed and authorized pursuant to this section. In the event that a taxpayer in a third class county is paying taxes to both entities to provide ground ambulance service, any taxpayer residing in the area subject to the double tax may file a petition with the county clerk in which the area, or greatest part thereof, is situated requesting that the double tax be eliminated and that the area only pay a tax to one entity.

2. Upon receipt of such petition, the county clerk shall determine the area taxed by two such entities and place the question before the voters of such area at the next state or municipal election. The petition shall request that the following question be submitted to the voters residing within the geographic limits of the area:

The (description of area) is currently paying a tax to provide ambulance service to the (name of entity created first) and the (name of entity created second). [As a result, shall the tax paid to provide ambulance service to the (name of entity created second) be eliminated?

☐ Yes

☐ No]

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

As a result, choose only one of the following districts to provide ambulance service and taxation:

- ☐ **(name of entity created first)**
- ☐ **(name of entity created second).**

3. [If a majority of the votes cast are in favor of the elimination of the tax levied and collected by the entity providing ambulance service, then the remaining entity will] **The entity receiving the most votes shall** be declared as the single taxing entity for the area in question. The taxpayers within the area shall thereafter only pay one tax to the [remaining] **single taxing** entity following a three-year period, over which the tax rate levied and collected shall be decreased by one-third each year until such tax is no longer levied or collected by the entity [whose tax was proposed for elimination by the petition. If a majority of the votes cast are opposed to the elimination of the tax, then the tax shall be reaffirmed] **not chosen to provide service.**

4. All costs incurred by the county clerk as a result of this section, including election costs, shall be paid by the entity [whose tax was proposed for termination by the petition] **not chosen to provide service.**

5. The boundaries and service area of the entities providing ambulance service will reflect the change as determined by the election.