

SECOND REGULAR SESSION

SENATE BILL NO. 893

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCOTT.

Read 1st time January 18, 2006, and ordered printed.

TERRY L. SPIELER, Secretary.

4479S.011

AN ACT

To repeal section 321.554, RSMo, and to enact in lieu thereof one new section relating to a sales tax for districts that provide certain emergency services.

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

Section A. Section 321.554, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 321.554, to read as follows:

321.554. 1. Except in any county of the first classification with more than
2 two hundred forty thousand three hundred but less than two hundred forty
3 thousand four hundred inhabitants, or any county of the first classification with
4 more than seventy-three thousand seven hundred but less than seventy-three
5 thousand eight hundred inhabitants, or any county of the first classification 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 and with more than one million inhabitants, or any county with a
9 charter form of government and with more than two hundred fifty thousand but
10 less than three hundred fifty thousand inhabitants, when the revenue from the
11 ambulance or fire protection district sales tax is collected for distribution
12 pursuant to section 321.552, the board of the ambulance or fire protection district,
13 after determining its budget for the year pursuant to section 67.010, RSMo, and
14 the rate of levy needed to produce the required revenue and after making any
15 other adjustments to the levy that may be required by any other law, shall reduce
16 the total operating levy of the district in an amount sufficient to decrease the
17 revenue it would have received therefrom by an amount equal to fifty percent of
18 the previous fiscal year's sales tax receipts. Loss of revenue, due to a decrease

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

19 in the assessed valuation of real property located within the ambulance or fire
20 protection district as a result of general reassessment, and from state-assessed
21 railroad and utility distributable property based upon the previous fiscal year's
22 receipts shall be considered in lowering the rate of levy to comply with this
23 section in the year of general reassessment and in each subsequent year. In the
24 event that in the immediately preceding year the ambulance or fire protection
25 district actually received more or less sales tax revenue than estimated, the
26 ambulance or fire protection district board may adjust its operating levy for the
27 current year to reflect such increase or decrease. The director of revenue shall
28 certify the amount payable from the ambulance or fire protection district sales tax
29 trust fund to the general revenue fund to the state treasurer.

30 2. Except that, in the first year in which any sales tax is collected
31 pursuant to section 321.552, [the collector] **any taxing authority subject to**
32 **this section** shall not reduce the tax rate as defined in section 137.073, RSMo.

33 3. In a year of general reassessment, as defined by section 137.073, RSMo,
34 or assessment maintenance as defined by section 137.115, RSMo, in which an
35 ambulance or fire protection district in reliance upon the information then
36 available to it relating to the total assessed valuation of such ambulance or fire
37 protection district revises its property tax levy pursuant to section 137.073 or
38 137.115, RSMo, and it is subsequently determined by decisions of the state tax
39 commission or a court pursuant to sections 138.430 to 138.433, RSMo, or due to
40 clerical errors or corrections in the calculation or recordation of assessed
41 valuations that the assessed valuation of such ambulance or fire protection
42 district has been changed, and but for such change the ambulance or fire
43 protection district would have adopted a different levy on the date of its original
44 action, then the ambulance or fire protection district may adjust its levy to an
45 amount to reflect such change in assessed valuation, including, if necessary, a
46 change in the levy reduction required by this section to the amount it would have
47 levied had the correct assessed valuation been known to it on the date of its
48 original action, provided:

49 (1) The ambulance or fire protection district first levies the maximum levy
50 allowed without a vote of the people by article X, section 11(b) of the constitution;
51 and

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

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

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Unofficial

Bill

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