

SENATE AMENDMENT NO. _____

Offered by _____ Of _____

Amend _____ Senate Bill No. 21, Page 4, Section 94.900, Line 115,

2 by inserting immediately after said line the following:

3 "94.902. 1. The governing bodies of the following cities
4 may impose a tax as provided in this section:

5 (1) Any city of the third classification with more than
6 twenty-six thousand three hundred but less than twenty-six
7 thousand seven hundred inhabitants;

8 (2) Any city of the fourth classification with more than
9 thirty thousand three hundred but fewer than thirty thousand
10 seven hundred inhabitants;

11 (3) Any city of the fourth classification with more than
12 twenty-four thousand eight hundred but fewer than twenty-five
13 thousand inhabitants;

14 (4) Any special charter city with more than twenty-nine
15 thousand but fewer than thirty-two thousand inhabitants;

16 (5) Any city of the third classification with more than
17 four thousand but fewer than four thousand five hundred
18 inhabitants and located in any county of the first classification
19 with more than two hundred thousand but fewer than two hundred
20 sixty thousand inhabitants;

21 (6) Any city of the fourth classification with more than

1 nine thousand five hundred but fewer than ten thousand eight
2 hundred inhabitants; [or]

3 (7) Any city of the fourth classification with more than
4 five hundred eighty but fewer than six hundred fifty inhabitants;
5 or

6 (8) Any city of the fourth classification with more than
7 two thousand seven hundred but fewer than three thousand
8 inhabitants and located in any county of the first classification
9 with more than eighty-three thousand but fewer than ninety-two
10 thousand inhabitants.

11 2. The governing body of any city listed in subsection 1 of
12 this section may impose, by order or ordinance, a sales tax on
13 all retail sales made in the city which are subject to taxation
14 under chapter 144. The tax authorized in this section may be
15 imposed in an amount of up to one-half of one percent, and shall
16 be imposed solely for the purpose of improving the public safety
17 for such city, including but not limited to expenditures on
18 equipment, city employee salaries and benefits, and facilities
19 for police, fire and emergency medical providers. The tax
20 authorized in this section shall be in addition to all other
21 sales taxes imposed by law, and shall be stated separately from
22 all other charges and taxes. The order or ordinance imposing a
23 sales tax under this section shall not become effective unless
24 the governing body of the city submits to the voters residing
25 within the city, at a county or state general, primary, or
26 special election, a proposal to authorize the governing body of
27 the city to impose a tax under this section.

28 3. The ballot of submission for the tax authorized in this
29 section shall be in substantially the following form:

1 Shall the city of _____ (city's name) impose a citywide
2 sales tax at a rate of _____ (insert rate of percent) percent
3 for the purpose of improving the public safety of the city?

4 YES NO

5
6 If you are in favor of the question, place an "X" in the box
7 opposite "YES". If you are opposed to the question, place an "X"
8 in the box opposite "NO".

9
10 If a majority of the votes cast on the proposal by the qualified
11 voters voting thereon are in favor of the proposal, then the
12 ordinance or order and any amendments to the order or ordinance
13 shall become effective on the first day of the second calendar
14 quarter after the director of revenue receives notice of the
15 adoption of the sales tax. If a majority of the votes cast on
16 the proposal by the qualified voters voting thereon are opposed
17 to the proposal, then the tax shall not become effective unless
18 the proposal is resubmitted under this section to the qualified
19 voters and such proposal is approved by a majority of the
20 qualified voters voting on the proposal. However, in no event
21 shall a proposal under this section be submitted to the voters
22 sooner than twelve months from the date of the last proposal
23 under this section.

24 4. Any sales tax imposed under this section shall be
25 administered, collected, enforced, and operated as required in
26 section 32.087. All sales taxes collected by the director of the
27 department of revenue under this section on behalf of any city,
28 less one percent for cost of collection which shall be deposited
29 in the state's general revenue fund after payment of premiums for

1 surety bonds as provided in section 32.087, shall be deposited in
2 a special trust fund, which is hereby created in the state
3 treasury, to be known as the "City Public Safety Sales Tax Trust
4 Fund". The moneys in the trust fund shall not be deemed to be
5 state funds and shall not be commingled with any funds of the
6 state. The provisions of section 33.080 to the contrary
7 notwithstanding, money in this fund shall not be transferred and
8 placed to the credit of the general revenue fund. The director
9 shall keep accurate records of the amount of money in the trust
10 fund and which was collected in each city imposing a sales tax
11 under this section, and the records shall be open to the
12 inspection of officers of the city and the public. Not later
13 than the tenth day of each month the director shall distribute
14 all moneys deposited in the trust fund during the preceding month
15 to the city which levied the tax. Such funds shall be deposited
16 with the city treasurer of each such city, and all expenditures
17 of funds arising from the trust fund shall be by an appropriation
18 act to be enacted by the governing body of each such city.
19 Expenditures may be made from the fund for any functions
20 authorized in the ordinance or order adopted by the governing
21 body submitting the tax to the voters. If the tax is repealed,
22 all funds remaining in the special trust fund shall continue to
23 be used solely for the designated purposes. Any funds in the
24 special trust fund which are not needed for current expenditures
25 shall be invested in the same manner as other funds are invested.
26 Any interest and moneys earned on such investments shall be
27 credited to the fund.

28 5. The director of the department of revenue may authorize
29 the state treasurer to make refunds from the amounts in the trust

1 fund and credited to any city for erroneous payments and
2 overpayments made, and may redeem dishonored checks and drafts
3 deposited to the credit of such cities. If any city abolishes
4 the tax, the city shall notify the director of the action at
5 least ninety days before the effective date of the repeal, and
6 the director may order retention in the trust fund, for a period
7 of one year, of two percent of the amount collected after receipt
8 of such notice to cover possible refunds or overpayment of the
9 tax and to redeem dishonored checks and drafts deposited to the
10 credit of such accounts. After one year has elapsed after the
11 effective date of abolition of the tax in such city, the director
12 shall remit the balance in the account to the city and close the
13 account of that city. The director shall notify each city of
14 each instance of any amount refunded or any check redeemed from
15 receipts due the city.

16 6. The governing body of any city that has adopted the
17 sales tax authorized in this section may submit the question of
18 repeal of the tax to the voters on any date available for
19 elections for the city. The ballot of submission shall be in
20 substantially the following form:

21 Shall _____ (insert the name of the city) repeal the sales
22 tax imposed at a rate of _____ (insert rate of percent) percent
23 for the purpose of improving the public safety of the city?

24 YES NO

25 If a majority of the votes cast on the proposal are in favor of
26 repeal, that repeal shall become effective on December
27 thirty-first of the calendar year in which such repeal was
28 approved. If a majority of the votes cast on the question by the
29 qualified voters voting thereon are opposed to the repeal, then

1 the sales tax authorized in this section shall remain effective
2 until the question is resubmitted under this section to the
3 qualified voters, and the repeal is approved by a majority of the
4 qualified voters voting on the question.

5 7. Whenever the governing body of any city that has adopted
6 the sales tax authorized in this section receives a petition,
7 signed by ten percent of the registered voters of the city voting
8 in the last gubernatorial election, calling for an election to
9 repeal the sales tax imposed under this section, the governing
10 body shall submit to the voters of the city a proposal to repeal
11 the tax. If a majority of the votes cast on the question by the
12 qualified voters voting thereon are in favor of the repeal, that
13 repeal shall become effective on December thirty-first of the
14 calendar year in which such repeal was approved. If a majority
15 of the votes cast on the question by the qualified voters voting
16 thereon are opposed to the repeal, then the tax shall remain
17 effective until the question is resubmitted under this section to
18 the qualified voters and the repeal is approved by a majority of
19 the qualified voters voting on the question.

20 8. Any sales tax imposed under this section by a city
21 described under subdivision (6) of subsection 1 of this section
22 that is in effect as of December 31, 2038, shall automatically
23 expire. No city described under subdivision (6) of subsection 1
24 of this section shall collect a sales tax pursuant to this
25 section on or after January 1, 2039. Subsection 7 of this
26 section shall not apply to a sales tax imposed under this section
27 by a city described under subdivision (6) of subsection 1 of this
28 section.

29 9. Except as modified in this section, all provisions of

1 sections 32.085 and 32.087 shall apply to the tax imposed under
2 this section."; and

3 Further amend the title and enacting clause accordingly.