

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/HCS/House Bill No. 1854, Page 20, Section 64.805, Line 2,

2 of said page, by inserting immediately after said line the
3 following:

4 "67.730. 1. Any county of the first [class] classification
5 or any county having a charter form of government, and containing
6 [the major] a portion of a city with a population of over three
7 hundred fifty thousand may, upon the vote of a majority of the
8 qualified voters of the county voting thereon, issue and sell its
9 negotiable interest-bearing revenue bonds for the purpose of
10 paying all or part of the cost of any capital improvements
11 project or projects designated by the governing body of the
12 county. The bonds shall be retired from the proceeds of a
13 countywide sales tax on all retail sales made in such county
14 which are subject to taxation under the provisions of sections
15 144.010 to 144.525. The sales tax to retire the revenue bonds
16 shall be approved as a part of the proposal to issue the bonds
17 submitted to the qualified voters of the county and may be
18 imposed in addition to or in lieu of all and any other sales tax
19 authorized by law to be imposed by the county.

20 2. The proposal to issue negotiable interest-bearing
21 revenue bonds for the purpose of capital improvement projects and

1 the imposition of a sales tax to pay the principal and interest
2 on such bonds may be submitted by the governing body of the
3 county to the voters of the county at a county or state general,
4 primary, or special election. The ballot of submission shall
5 contain, but need not be limited to, the following language:

6 Shall the county of _____ issue its negotiable
7 interest-bearing revenue bonds in the total face amount
8 of \$_____ payable in _____ years for the purpose of
9 funding capital improvement projects in the county and
10 impose a countywide sales tax at the rate of _____ to
11 pay the principal and interest on such bonds?

12 YES NO

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

16 3. If a majority of the votes cast on the proposal by the
17 qualified voters voting thereon are in favor of the proposal,
18 then the bonds may be issued by the county from time to time and
19 in such amounts as may be necessary to carry out the county's
20 program of capital improvements, but not to exceed the total
21 amount of bonds authorized by the vote of the qualified voters.
22 If a majority of the votes cast by the qualified voters voting
23 thereon are opposed to the proposal, then the county shall have
24 no power to issue the revenue bonds or impose the sales tax
25 authorized by sections 67.730 to 67.739 unless and until the
26 governing body of the county shall again have submitted the
27 proposal and such proposal is approved by a majority of the
28 qualified voters voting thereon.

29 4. The governing body of any county authorized to levy a

1 sales tax pursuant to this section, but which was not authorized
2 to levy such sales tax prior to August 28, 2020, shall:

3 (1) Submit the question of the imposition of the sales tax
4 to the voters on a general election day not earlier than the 2022
5 general election; and

6 (2) Include information on the county website on the tax
7 rate and the purposes for which the tax is levied.

8 67.1011. 1. The governing body of any city of the third
9 classification with more than four thousand but fewer than four
10 thousand five hundred inhabitants and located in any county of
11 the third classification with a township form of government and
12 with more than sixteen thousand but fewer than eighteen thousand
13 inhabitants may impose a tax as provided in this section.

14 2. The governing body of any city described under
15 subsection 1 of this section may impose a tax on the charges for
16 all sleeping rooms paid by the transient guests of hotels or
17 motels situated in the city, which shall be no more than six
18 percent per occupied room per night. The tax shall not become
19 effective unless the governing body of the city submits to the
20 voters of the city on a general election day not earlier than the
21 2022 general election a question to authorize the governing body
22 of the city to impose the tax. The tax shall be in addition to
23 the charge for the sleeping room and shall be in addition to any
24 and all other taxes. The tax shall be stated separately from all
25 other charges and taxes.

26 3. The question for the tax shall be in substantially the
27 following form:

28 Shall _____ (city name) impose a tax on the
29 charges for all sleeping rooms paid by the transient

1 guests of hotels and motels situated in
2 (city name) at a rate of _____ percent?

3 YES NO

4
5 If a majority of the votes cast on the question by the qualified
6 voters voting thereon are in favor of the question, the tax shall
7 become effective on the first day of the second calendar quarter
8 following the calendar quarter in which the election was held.

9 If a majority of the votes cast on the question by the qualified
10 voters voting thereon are opposed to the question, the tax shall
11 not become effective unless and until the question is resubmitted
12 under this section to the qualified voters and such question is
13 approved by a majority of the qualified voters voting thereon.

14 4. The governing body of any city authorized to levy a
15 sales tax pursuant to this section shall include information on
16 the city's website on the tax rate and the purposes for which the
17 tax is levied.

18 5. As used in this section, "transient guests" means a
19 person or persons who occupy a room or rooms in a hotel or motel
20 for thirty-one days or less during any calendar quarter.

21 67.1360. 1. The governing body of the following cities and
22 counties may impose a tax as provided in this section:

23 (1) A city with a population of more than seven thousand
24 and less than seven thousand five hundred;

25 (2) A county with a population of over nine thousand six
26 hundred and less than twelve thousand which has a total assessed
27 valuation of at least sixty-three million dollars, if the county
28 submits the issue to the voters of such county prior to January
29 1, 2003;

1 (3) A third class city which is the county seat of a county
2 of the third classification without a township form of government
3 with a population of at least twenty-five thousand but not more
4 than thirty thousand inhabitants;

5 (4) Any fourth class city having, according to the last
6 federal decennial census, a population of more than one thousand
7 eight hundred fifty inhabitants but less than one thousand nine
8 hundred fifty inhabitants in a county of the first classification
9 with a charter form of government and having a population of
10 greater than six hundred thousand but less than nine hundred
11 thousand inhabitants;

12 (5) Any city having a population of more than three
13 thousand but less than eight thousand inhabitants in a county of
14 the fourth classification having a population of greater than
15 forty-eight thousand inhabitants;

16 (6) Any city having a population of less than two hundred
17 fifty inhabitants in a county of the fourth classification having
18 a population of greater than forty-eight thousand inhabitants;

19 (7) Any fourth class city having a population of more than
20 two thousand five hundred but less than three thousand
21 inhabitants in a county of the third classification having a
22 population of more than twenty-five thousand but less than
23 twenty-seven thousand inhabitants;

24 (8) Any third class city with a population of more than
25 three thousand two hundred but less than three thousand three
26 hundred located in a county of the third classification having a
27 population of more than thirty-five thousand but less than
28 thirty-six thousand;

29 (9) Any county of the second classification without a

1 township form of government and a population of less than thirty
2 thousand;

3 (10) Any city of the fourth class in a county of the second
4 classification without a township form of government and a
5 population of less than thirty thousand;

6 (11) Any county of the third classification with a township
7 form of government and a population of at least twenty-eight
8 thousand but not more than thirty thousand;

9 (12) Any city of the fourth class with a population of more
10 than one thousand eight hundred but less than two thousand in a
11 county of the third classification with a township form of
12 government and a population of at least twenty-eight thousand but
13 not more than thirty thousand;

14 (13) Any city of the third class with a population of more
15 than seven thousand two hundred but less than seven thousand five
16 hundred within a county of the third classification with a
17 population of more than twenty-one thousand but less than
18 twenty-three thousand;

19 (14) Any fourth class city having a population of more than
20 two thousand eight hundred but less than three thousand one
21 hundred inhabitants in a county of the third classification with
22 a township form of government having a population of more than
23 eight thousand four hundred but less than nine thousand
24 inhabitants;

25 (15) Any fourth class city with a population of more than
26 four hundred seventy but less than five hundred twenty
27 inhabitants located in a county of the third classification with
28 a population of more than fifteen thousand nine hundred but less
29 than sixteen thousand inhabitants;

1 (16) Any third class city with a population of more than
2 three thousand eight hundred but less than four thousand
3 inhabitants located in a county of the third classification with
4 a population of more than fifteen thousand nine hundred but less
5 than sixteen thousand inhabitants;

6 (17) Any fourth class city with a population of more than
7 four thousand three hundred but less than four thousand five
8 hundred inhabitants located in a county of the third
9 classification without a township form of government with a
10 population greater than sixteen thousand but less than sixteen
11 thousand two hundred inhabitants;

12 (18) Any fourth class city with a population of more than
13 two thousand four hundred but less than two thousand six hundred
14 inhabitants located in a county of the first classification
15 without a charter form of government with a population of more
16 than fifty-five thousand but less than sixty thousand
17 inhabitants;

18 (19) Any fourth class city with a population of more than
19 two thousand five hundred but less than two thousand six hundred
20 inhabitants located in a county of the third classification with
21 a population of more than nineteen thousand one hundred but less
22 than nineteen thousand two hundred inhabitants;

23 (20) Any county of the third classification without a
24 township form of government with a population greater than
25 sixteen thousand but less than sixteen thousand two hundred
26 inhabitants;

27 (21) Any county of the second classification with a
28 population of more than forty-four thousand but less than fifty
29 thousand inhabitants;

1 (22) Any third class city with a population of more than
2 nine thousand five hundred but less than nine thousand seven
3 hundred inhabitants located in a county of the first
4 classification without a charter form of government and with a
5 population of more than one hundred ninety-eight thousand but
6 less than one hundred ninety-eight thousand two hundred
7 inhabitants;

8 (23) Any city of the fourth classification with more than
9 five thousand two hundred but less than five thousand three
10 hundred inhabitants located in a county of the third
11 classification without a township form of government and with
12 more than twenty-four thousand five hundred but less than
13 twenty-four thousand six hundred inhabitants;

14 (24) Any third class city with a population of more than
15 nineteen thousand nine hundred but less than twenty thousand in a
16 county of the first classification without a charter form of
17 government and with a population of more than one hundred
18 ninety-eight thousand but less than one hundred ninety-eight
19 thousand two hundred inhabitants;

20 (25) Any city of the fourth classification with more than
21 two thousand six hundred but less than two thousand seven hundred
22 inhabitants located in any county of the third classification
23 without a township form of government and with more than fifteen
24 thousand three hundred but less than fifteen thousand four
25 hundred inhabitants;

26 (26) Any county of the third classification without a
27 township form of government and with more than fourteen thousand
28 nine hundred but less than fifteen thousand inhabitants;

29 (27) Any city of the fourth classification with more than

1 five thousand four hundred but fewer than five thousand five
2 hundred inhabitants and located in more than one county;

3 (28) Any city of the fourth classification with more than
4 six thousand three hundred but fewer than six thousand five
5 hundred inhabitants and located in more than one county through
6 the creation of a tourism district which may include, in addition
7 to the geographic area of such city, the area encompassed by the
8 portion of the school district, located within a county of the
9 first classification with more than ninety-three thousand eight
10 hundred but fewer than ninety-three thousand nine hundred
11 inhabitants, having an average daily attendance for school year
12 2005-06 between one thousand eight hundred and one thousand nine
13 hundred;

14 (29) Any city of the fourth classification with more than
15 seven thousand seven hundred but less than seven thousand eight
16 hundred inhabitants located in a county of the first
17 classification with more than ninety-three thousand eight hundred
18 but less than ninety-three thousand nine hundred inhabitants;

19 (30) Any city of the fourth classification with more than
20 two thousand nine hundred but less than three thousand
21 inhabitants located in a county of the first classification with
22 more than seventy-three thousand seven hundred but less than
23 seventy-three thousand eight hundred inhabitants;

24 (31) Any city of the third classification with more than
25 nine thousand three hundred but less than nine thousand four
26 hundred inhabitants;

27 (32) Any city of the fourth classification with more than
28 three thousand eight hundred but fewer than three thousand nine
29 hundred inhabitants and located in any county of the first

1 classification with more than thirty-nine thousand seven hundred
2 but fewer than thirty-nine thousand eight hundred inhabitants;

3 (33) Any city of the fourth classification with more than
4 one thousand eight hundred but fewer than one thousand nine
5 hundred inhabitants and located in any county of the first
6 classification with more than one hundred thirty-five thousand
7 four hundred but fewer than one hundred thirty-five thousand five
8 hundred inhabitants;

9 (34) Any county of the third classification without a
10 township form of government and with more than twelve thousand
11 one hundred but fewer than twelve thousand two hundred
12 inhabitants;

13 (35) Any city of the fourth classification with more than
14 three thousand eight hundred but fewer than four thousand
15 inhabitants and located in more than one county; provided,
16 however, that motels owned by not-for-profit organizations are
17 exempt;

18 (36) Any city of the fourth classification with more than
19 five thousand but fewer than five thousand five hundred
20 inhabitants and located in any county with a charter form of
21 government and with more than two hundred thousand but fewer than
22 three hundred fifty thousand inhabitants; [or]

23 (37) Any city with more than four thousand but fewer than
24 five thousand five hundred inhabitants and located in any county
25 of the fourth classification with more than thirty thousand but
26 fewer than forty-two thousand inhabitants; or

27 (38) Any city of the third classification with more than
28 nine thousand but fewer than ten thousand inhabitants and located
29 in more than one county.

1 2. The governing body of any city or county listed in
2 subsection 1 of this section may impose a tax on the charges for
3 all sleeping rooms paid by the transient guests of hotels,
4 motels, bed and breakfast inns, and campgrounds and any docking
5 facility that rents slips to recreational boats that are used by
6 transients for sleeping, which shall be at least two percent but
7 not more than five percent per occupied room per night, except
8 that such tax shall not become effective unless the governing
9 body of the city or county submits to the voters of the city or
10 county at a state general, primary, or special election, a
11 proposal to authorize the governing body of the city or county to
12 impose a tax pursuant to the provisions of this section and
13 section 67.1362. The tax authorized by this section and section
14 67.1362 shall be in addition to any charge paid to the owner or
15 operator and shall be in addition to any and all taxes imposed by
16 law and the proceeds of such tax shall be used by the city or
17 county solely for funding the promotion of tourism. Such tax
18 shall be stated separately from all other charges and taxes.

19 3. The governing body of any city or county authorized to
20 levy a sales tax pursuant to this section, but which was not
21 authorized to levy such sales tax prior to August 28, 2020,
22 shall:

23 (1) Submit the question of the imposition of the sales tax
24 to the voters on a general election day not earlier than the 2022
25 general election; and

26 (2) Include information on the city or county website on
27 the tax rate and the purposes for which the tax is levied."; and

28 Further amend said bill, Page 22, Section 67.1545, Line 26
29 of said page, by inserting after all of said line the following:

1 "67.1790. 1. The governing body of any county of the first
2 classification with more than two hundred sixty thousand but
3 fewer than three hundred thousand inhabitants, or any city within
4 such county, may impose by order or ordinance a sales tax on all
5 retail sales made within the county or city that are subject to
6 sales tax under chapter 144 for the purpose of funding early
7 childhood education programs in the county or city. The tax
8 shall not exceed one-quarter of one percent and shall be imposed
9 solely for the purpose of funding early childhood education
10 programs in the county or city. The tax authorized in this
11 section shall be in addition to all other sales taxes imposed by
12 law and shall be stated separately from all other charges and
13 taxes. The order or ordinance imposing a sales tax under this
14 section shall not become effective unless the governing body of
15 the county or city submits to the voters residing within the
16 county or city, on a general election day not earlier than the
17 2022 general election, a proposal to authorize the governing body
18 of the county or city to impose a tax under this section.

19 2. The question of whether the tax authorized by this
20 section shall be imposed shall be submitted in substantially the
21 following form:

22 Shall _____ (name of county/city) impose a
23 (countywide/citywide) sales tax at a rate of _____
24 (insert percentage) percent for the purpose of funding
25 early childhood education in the (county/city)?

26 YES

NO

27
28 If a majority of the votes cast on the question by the qualified
29 voters voting thereon are in favor of the question, the order or

1 ordinance shall become effective on the first day of the second
2 calendar quarter after the director of revenue receives notice of
3 adoption of the tax. If a majority of the votes cast on the
4 question by the qualified voters voting thereon are opposed to
5 the question, the county or city shall not impose the sales tax
6 authorized under this section unless and until the question is
7 resubmitted under this section to the qualified voters and such
8 question is approved by a majority of the qualified voters voting
9 on the question.

10 3. On or after the effective date of any tax authorized
11 under this section, the county or city that imposed the tax shall
12 enter into an agreement with the director of revenue for the
13 purpose of collecting the tax authorized in this section. On or
14 after the effective date of the tax, the director of revenue
15 shall be responsible for the administration, collection,
16 enforcement, and operation of the tax, and sections 32.085 and
17 32.087 shall apply. All revenue collected under this section by
18 the director of revenue on behalf of any county or city, less one
19 percent for the cost of collection which shall be deposited in
20 the state's general revenue fund, shall be deposited in a special
21 trust fund, which is hereby created and shall be known as the
22 "Early Childhood Education Sales Tax Trust Fund" and shall be
23 used solely for the designated purposes. Moneys in the fund
24 shall not be deemed to be state funds and shall not be commingled
25 with any funds of the state. The director may make refunds from
26 the amounts in the trust fund and credited to the county or city
27 for erroneous payments and overpayments made and may redeem
28 dishonored checks and drafts deposited to the credit of such
29 county or city. Any funds in the special trust fund that are not

1 needed for current expenditures shall be invested in the same
2 manner as other funds are invested. Any interest and moneys
3 earned on such investments shall be credited to the fund.

4 4. In order to permit sellers required to collect and
5 report the sales tax to collect the amount required to be
6 reported and remitted, but not to change the requirements of
7 reporting or remitting the tax, or to serve as a levy of the tax,
8 and in order to avoid fractions of pennies, the governing body of
9 the county or city may authorize the use of a bracket system
10 similar to that authorized under section 144.285, and,
11 notwithstanding the provisions of that section, this new bracket
12 system shall be used where this tax is imposed and shall apply to
13 all taxable transactions. Beginning with the effective date of
14 the tax, every retailer in the county or city shall add the sales
15 tax to the sale price, and this tax shall be a debt of the
16 purchaser to the retailer until paid and shall be recoverable at
17 law in the same manner as the purchase price. For purposes of
18 this section, all retail sales shall be deemed to be consummated
19 at the place of business of the retailer.

20 5. All applicable provisions in sections 144.010 to 144.527
21 governing the state sales tax and section 32.057, the uniform
22 confidentiality provision, shall apply to the collection of the
23 tax, and all exemptions granted to agencies of government,
24 organizations, and persons under sections 144.010 to 144.527 are
25 hereby made applicable to the imposition and collection of the
26 tax. The same sales tax permit, exemption certificate, and
27 retail certificate required by sections 144.010 to 144.527 for
28 the administration and collection of the state sales tax shall
29 satisfy the requirements of this section, and no additional

1 permit, exemption certificate, or retail certificate shall be
2 required, except that the director of revenue may prescribe a
3 form of exemption certificate for an exemption from the tax. All
4 discounts allowed the retailer under the state sales tax for the
5 collection of and for payment of taxes are hereby allowed and
6 made applicable to the tax. The penalties for violations
7 provided in section 32.057 and sections 144.010 to 144.527 are
8 hereby made applicable to violations of this section. If any
9 person is delinquent in the payment of the amount required to be
10 paid under this section, or in the event a determination has been
11 made against the person for taxes and penalties under this
12 section, the limitation for bringing suit for the collection of
13 the delinquent tax and penalties shall be the same as that
14 provided in sections 144.010 to 144.527.

15 6. The governing body of any county or city that has
16 adopted the sales tax authorized in this section may submit the
17 question of repeal of the tax to the voters at a general
18 election. The ballot of submission shall be in substantially the
19 following form:

20 Shall _____ (name of county/city) repeal the sales
21 tax imposed at a rate of _____ (insert percentage)
22 percent for the purpose of funding early childhood
23 education in the (county/city)?

24 YES

NO

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

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

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

22 8. If the tax is repealed or terminated by any means, all
23 funds remaining in the special trust fund shall continue to be
24 used solely for the designated purposes; the county or city shall
25 notify the director of revenue of the action at least thirty days
26 before the effective date of the repeal; and the director may
27 order retention in the trust fund, for a period of one year, of
28 two percent of the amount collected after receipt of such notice
29 to cover possible refunds or overpayment of the tax and to redeem

1 dishonored checks and drafts deposited to the credit of such
2 accounts. After one year has elapsed from the effective date of
3 abolition of the tax in such county or city, the director shall
4 remit the balance in the account to the county or city and close
5 the account of that county or city. The director shall notify
6 each county or city of each instance of any amount refunded or
7 any check redeemed from receipts due the county or city.

8 9. The governing body of each county or city imposing the
9 tax authorized under this section shall select an existing
10 community task force to administer the revenue from the tax
11 received by the county or city. Such revenue shall be expended
12 only upon approval of an existing community task force selected
13 by the governing body of the county or city to administer the
14 funds and only in accordance with a budget approved by the county
15 or city governing body.

16 10. The governing body of any city or county authorized to
17 levy a sales tax pursuant to this section shall include
18 information on the city's or county's website on the tax rate and
19 the purposes for which the tax is levied."; and

20 Further amend said bill, Page 23, Section 79.235, Line 25 of
21 said page, by inserting after all of said line the following:

22 "94.838. 1. As used in this section, the following terms
23 mean:

24 (1) "Food", all articles commonly used for food or drink,
25 including alcoholic beverages, the provisions of chapter 311
26 notwithstanding;

27 (2) "Food establishment", any café, cafeteria, lunchroom,
28 or restaurant which sells food at retail;

29 (3) "Municipality", any village or fourth class city with

1 more than two hundred but less than three hundred inhabitants and
2 located in any county of the third classification with a township
3 form of government and with more than twelve thousand five
4 hundred but less than twelve thousand six hundred inhabitants;

5 (4) "Transient guest", a person or persons who occupy a
6 room or rooms in a hotel or motel for thirty-one days or less
7 during any calendar quarter.

8 2. The governing body of any municipality may impose, by
9 order or ordinance:

10 (1) A tax, not to exceed six percent per room per night, on
11 the charges for all sleeping rooms paid by the transient guests
12 of hotels or motels situated in the municipality or a portion
13 thereof; and

14 (2) A tax, not to exceed [two] six percent, on the gross
15 receipts derived from the retail sales of food by every person
16 operating a food establishment in the municipality.

17
18 The taxes shall be imposed solely for [the purpose of funding the
19 construction, maintenance, and operation of capital improvements]
20 general revenue purposes. The order or ordinance shall not
21 become effective unless the governing body of the municipality
22 submits to the voters of the municipality at a state general or
23 primary election a proposal to authorize the governing body of
24 the municipality to impose taxes under this section. The taxes
25 authorized in this section shall be in addition to the charge for
26 the sleeping room, the retail sales of food at a food
27 establishment, and all other taxes imposed by law, and shall be
28 stated separately from all other charges and taxes.

29 3. The ballot of submission for the taxes authorized in

1 this section shall be in substantially the following form:

2 Shall _____ (insert the name of the municipality)
3 impose a tax on the charges for all retail sales of
4 food at a food establishment situated in _____ (name
5 of municipality) at a rate of _____ (insert rate of
6 percent) percent, and for all sleeping rooms paid by
7 the transient guests of hotels and motels situated in
8 _____ (name of municipality) at a rate of _____
9 (insert rate of percent) percent, solely for the
10 purpose of [funding the construction, maintenance, and
11 operation of capital improvements] increasing general
12 revenue funds?

13 YES

NO

14
15 If a majority of the votes cast on the question by the qualified
16 voters voting thereon are in favor of the question, then the
17 taxes shall become effective on the first day of the second
18 calendar quarter after the director of revenue receives notice of
19 the adoption of the taxes. If a majority of the votes cast on
20 the question by the qualified voters voting thereon are opposed
21 to the question, then the taxes shall not become effective unless
22 and until the question is resubmitted under this section to the
23 qualified voters and such question is approved by a majority of
24 the qualified voters voting on the question.

25 4. Any tax on the retail sales of food imposed under this
26 section shall be administered, collected, enforced, and operated
27 as required in section 32.087, and any transient guest tax
28 imposed under this section shall be administered, collected,
29 enforced, and operated by the municipality imposing the tax. All

1 revenue generated by the tax shall be deposited in a special
2 trust fund and shall be used solely for the designated purposes.
3 If the tax is repealed, all funds remaining in the special trust
4 fund shall continue to be used solely for the designated
5 purposes. Any funds in the special trust fund which are not
6 needed for current expenditures may be invested in the same
7 manner as other funds are invested. Any interest and moneys
8 earned on such investments shall be credited to the fund.

9 5. Once the initial bonds, if any, have been satisfied,
10 then the governing body of any municipality that has adopted the
11 taxes authorized in this section may submit the question of
12 repeal of the taxes to the voters on any date available for
13 elections for the municipality. The ballot of submission shall
14 be in substantially the following form:

15 Shall _____ (insert the name of the municipality)
16 repeal the taxes imposed at the rates of _____ (insert
17 rate of percent) and _____ (insert rate of percent)
18 percent for the purpose of [funding the construction,
19 maintenance, and operation of capital improvements]
20 increasing general revenue funds?

21 YES NO

22
23 If a majority of the votes cast on the proposal are in favor of
24 repeal, that repeal shall become effective on December
25 thirty-first of the calendar year in which such repeal was
26 approved. If a majority of the votes cast on the question by the
27 qualified voters voting thereon are opposed to the repeal, then
28 the tax authorized in this section shall remain effective until
29 the question is resubmitted under this section to the qualified

1 voters, and the repeal is approved by a majority of the qualified
2 voters voting on the question.

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

20 7. The governing body of any municipality authorized to
21 levy a sales tax pursuant to this section shall:

22 (1) Submit the question of an increase in the rate of the
23 sales tax to the voters on a general election day not earlier
24 than the 2022 general election; and

25 (2) Include information on the municipality's website on
26 the tax rate and the purposes for which the tax is levied.

27 94.842. 1. The governing body of any home rule city with
28 more than one hundred fifty-five thousand but fewer than two
29 hundred thousand inhabitants may impose a tax on the charges for

1 all sleeping rooms paid by the transient guests of hotels or
2 motels situated in the city, which shall not be more than seven
3 and one-half percent per occupied room per night, except that
4 such tax shall not become effective unless the governing body of
5 the city submits to the voters of the city on a general election
6 day not earlier than the 2022 general election, a proposal to
7 authorize the governing body of the city to impose a tax under
8 the provisions of this section. The tax authorized by this
9 section shall be in addition to the charge for the sleeping room
10 and shall be in addition to any and all taxes imposed by law, and
11 the proceeds of such tax shall be used solely for capital
12 investments that can be demonstrated to increase the number of
13 overnight visitors. Such tax shall be stated separately from all
14 other charges and taxes.

15 2. The question shall be submitted in substantially the
16 following form:

17 Shall the _____ (city) levy a tax of _____ percent on
18 each sleeping room occupied and rented by transient
19 guests of hotels and motels located in the city, where
20 the proceeds of which shall be expended for capital
21 investments to increase tourism?

22 YES

22 NO

23
24 If a majority of the votes cast on the question by the qualified
25 voters voting thereon are in favor of the question, then the tax
26 shall become effective on the first day of the calendar quarter
27 following the calendar quarter in which the election was held.

28 If a majority of the votes cast on the question by the qualified
29 voters voting thereon are opposed to the question, then the

1 governing body for the city shall have no power to impose the tax
2 authorized by this section unless and until the governing body of
3 the city again submits the question to the qualified voters of
4 the city and such question is approved by a majority of the
5 qualified voters voting on the question.

6 3. On and after the effective date of any tax authorized
7 under the provisions of this section, the city which levied the
8 tax may adopt one of the two following provisions for the
9 collection and administration of the tax:

10 (1) The city which levied the tax may adopt rules and
11 regulations for the internal collection of such tax by the city
12 officers usually responsible for collection and administration of
13 city taxes; or

14 (2) The city may enter into an agreement with the director
15 of revenue of the state of Missouri for the purpose of collecting
16 the tax authorized in this section. In the event any city enters
17 into an agreement with the director of revenue of the state of
18 Missouri for the collection of the tax authorized in this
19 section, the director of revenue shall perform all functions
20 incident to the administration, collection, enforcement, and
21 operation of such tax, and the director of revenue shall collect
22 the additional tax authorized under the provisions of this
23 section. The tax authorized under the provisions of this section
24 shall be collected and reported upon such forms and under such
25 administrative rules and regulations as may be prescribed by the
26 director of revenue, and the director of revenue shall retain not
27 more than one percent for cost of collection.

28 4. The governing body of any city authorized to levy a
29 sales tax pursuant to this section shall include information on

1 the city's website on the tax rate and the purposes for which the
2 tax is levied.

3 5. As used in this section, "transient guests" means a
4 person or persons who occupy a room or rooms in a hotel, motel,
5 or tourist court consecutively for thirty-one days or less.

6 94.900. 1. (1) The governing body of the following cities
7 may impose a tax as provided in this section:

8 (a) Any city of the third classification with more than ten
9 thousand eight hundred but less than ten thousand nine hundred
10 inhabitants located at least partly within a county of the first
11 classification with more than one hundred eighty-four thousand
12 but less than one hundred eighty-eight thousand inhabitants;

13 (b) Any city of the fourth classification with more than
14 four thousand five hundred but fewer than five thousand
15 inhabitants;

16 (c) Any city of the fourth classification with more than
17 eight thousand nine hundred but fewer than nine thousand
18 inhabitants;

19 (d) Any home rule city with more than forty-eight thousand
20 but fewer than forty-nine thousand inhabitants;

21 (e) Any home rule city with more than seventy-three
22 thousand but fewer than seventy-five thousand inhabitants;

23 (f) Any city of the fourth classification with more than
24 thirteen thousand five hundred but fewer than sixteen thousand
25 inhabitants;

26 (g) Any city of the fourth classification with more than
27 seven thousand but fewer than eight thousand inhabitants;

28 (h) Any city of the fourth classification with more than
29 four thousand but fewer than four thousand five hundred

1 inhabitants and located in any county of the first classification
2 with more than one hundred fifty thousand but fewer than two
3 hundred thousand inhabitants;

4 (i) Any city of the third classification with more than
5 thirteen thousand but fewer than fifteen thousand inhabitants and
6 located in any county of the third classification without a
7 township form of government and with more than thirty-three
8 thousand but fewer than thirty-seven thousand inhabitants; [or]

9 (j) Any city of the fourth classification with more than
10 three thousand but fewer than three thousand three hundred
11 inhabitants and located in any county of the third classification
12 without a township form of government and with more than eighteen
13 thousand but fewer than twenty thousand inhabitants and that is
14 not the county seat of such county;

15 (k) Any city of the fourth classification with more than
16 one thousand three hundred fifty but fewer than one thousand five
17 hundred inhabitants and located in any county of the first
18 classification with more than one hundred fifty thousand but
19 fewer than two hundred thousand inhabitants;

20 (l) Any city of the fourth classification with more than
21 eight thousand but fewer than twelve thousand inhabitants and
22 located in any county of the first classification with more than
23 two hundred thousand but fewer than two hundred sixty thousand
24 inhabitants; or

25 (m) Any city of the fourth classification with more than
26 four hundred fifty but fewer than five hundred inhabitants and
27 located in any county of the third classification without a
28 township form of government and with more than twenty-nine
29 thousand but fewer than thirty-three thousand inhabitants and

1 with a city of the fourth classification with more than four
2 hundred but fewer than four hundred fifty inhabitants as the
3 county seat.

4 (2) The governing body of any city listed in subdivision
5 (1) of this subsection is hereby authorized to impose, by
6 ordinance or order, a sales tax in the amount of up to one-half
7 of one percent on all retail sales made in such city which are
8 subject to taxation under the provisions of sections 144.010 to
9 144.525 for the purpose of improving the public safety for such
10 city[,] including, but not limited to, expenditures on equipment,
11 city employee salaries and benefits, and facilities for police,
12 fire and emergency medical providers. The tax authorized by this
13 section shall be in addition to any and all other sales taxes
14 allowed by law, except that no ordinance or order imposing a
15 sales tax pursuant to the provisions of this section shall be
16 effective unless the governing body of the city submits to the
17 voters of the city, at a county or state general, primary, or
18 special election, a proposal to authorize the governing body of
19 the city to impose a tax.

20 2. If the proposal submitted involves only authorization to
21 impose the tax authorized by this section, the ballot of
22 submission shall contain, but need not be limited to, the
23 following language:

24 Shall the city of _____ (city's name) impose a
25 citywide sales tax of _____ (insert amount) for the
26 purpose of improving the public safety of the city?

27 YES NO

28 If you are in favor of the question, place an "X" in
29 the box opposite "YES". If you are opposed to the

1 question, place an "X" in the box opposite "NO".

2
3 If a majority of the votes cast on the proposal by the qualified
4 voters voting thereon are in favor of the proposal submitted
5 pursuant to this subsection, then the ordinance or order and any
6 amendments thereto shall be in effect on the first day of the
7 second calendar quarter after the director of revenue receives
8 notification of adoption of the local sales tax. If a proposal
9 receives less than the required majority, then the governing body
10 of the city shall have no power to impose the sales tax herein
11 authorized unless and until the governing body of the city shall
12 again have submitted another proposal to authorize the governing
13 body of the city to impose the sales tax authorized by this
14 section and such proposal is approved by the required majority of
15 the qualified voters voting thereon. However, in no event shall
16 a proposal pursuant to this section be submitted to the voters
17 sooner than twelve months from the date of the last proposal
18 pursuant to this section.

19 3. All revenue received by a city from the tax authorized
20 under the provisions of this section shall be deposited in a
21 special trust fund and shall be used solely for improving the
22 public safety for such city for so long as the tax shall remain
23 in effect.

24 4. Once the tax authorized by this section is abolished or
25 is terminated by any means, all funds remaining in the special
26 trust fund shall be used solely for improving the public safety
27 for the city. Any funds in such special trust fund which are not
28 needed for current expenditures may be invested by the governing
29 body in accordance with applicable laws relating to the

1 investment of other city funds.

2 5. All sales taxes collected by the director of [the
3 department of] revenue under this section on behalf of any city,
4 less one percent for cost of collection which shall be deposited
5 in the state's general revenue fund after payment of premiums for
6 surety bonds as provided in section 32.087, shall be deposited in
7 a special trust fund, which is hereby created, to be known as the
8 "City Public Safety Sales Tax Trust Fund". The moneys in the
9 trust fund shall not be deemed to be state funds and shall not be
10 commingled with any funds of the state. The provisions of
11 section 33.080 to the contrary notwithstanding, money in this
12 fund shall not be transferred and placed to the credit of the
13 general revenue fund. The director of [the department of]
14 revenue shall keep accurate records of the amount of money in the
15 trust and which was collected in each city imposing a sales tax
16 pursuant to this section, and the records shall be open to the
17 inspection of officers of the city and the public. Not later
18 than the tenth day of each month the director of [the department
19 of] revenue shall distribute all moneys deposited in the trust
20 fund during the preceding month to the city which levied the tax;
21 such funds shall be deposited with the city treasurer of each
22 such city, and all expenditures of funds arising from the trust
23 fund shall be by an appropriation act to be enacted by the
24 governing body of each such city. Expenditures may be made from
25 the fund for any functions authorized in the ordinance or order
26 adopted by the governing body submitting the tax to the voters.

27 6. The director of [the department of] revenue may make
28 refunds from the amounts in the trust fund and credited to any
29 city for erroneous payments and overpayments made, and may redeem

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

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

19 8. The governing body of any city authorized to levy a
20 sales tax pursuant to this section, but which was not authorized
21 to levy such sales tax prior to August 28, 2020, shall:

22 (1) Submit the question of the imposition of the sales tax
23 to the voters on a general election day not earlier than the 2022
24 general election; and

25 (2) Include information on the city's website on the tax
26 rate and the purposes for which the tax is levied.

27 94.902. 1. The governing bodies of the following cities or
28 villages may impose a tax as provided in this section:

29 (1) Any city of the third classification with more than

1 twenty-six thousand three hundred but less than twenty-six
2 thousand seven hundred inhabitants;

3 (2) Any city of the fourth classification with more than
4 thirty thousand three hundred but fewer than thirty thousand
5 seven hundred inhabitants;

6 (3) Any city of the fourth classification with more than
7 twenty-four thousand eight hundred but fewer than twenty-five
8 thousand inhabitants;

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

11 (5) Any city of the third classification with more than
12 four thousand but fewer than four thousand five hundred
13 inhabitants and located in any county of the first classification
14 with more than two hundred thousand but fewer than two hundred
15 sixty thousand inhabitants;

16 (6) Any city of the fourth classification with more than
17 nine thousand five hundred but fewer than ten thousand eight
18 hundred inhabitants;

19 (7) Any city of the fourth classification with more than
20 five hundred eighty but fewer than six hundred fifty inhabitants;

21 (8) Any city of the fourth classification with more than
22 two thousand seven hundred but fewer than three thousand
23 inhabitants and located in any county of the first classification
24 with more than eighty-three thousand but fewer than ninety-two
25 thousand inhabitants; [or]

26 (9) Any city of the fourth classification with more than
27 two thousand four hundred but fewer than two thousand seven
28 hundred inhabitants and located in any county of the third
29 classification without a township form of government and with

1 more than ten thousand but fewer than twelve thousand
2 inhabitants;

3 (10) Any city of the third classification with more than
4 nine thousand but fewer than ten thousand inhabitants and located
5 in any county of the third classification with a township form of
6 government and with more than twenty thousand but fewer than
7 twenty-three thousand inhabitants;

8 (11) Any city of the fourth classification with more than
9 one thousand fifty but fewer than one thousand two hundred
10 inhabitants and located in any county of the third classification
11 without a township form of government and with more than eighteen
12 thousand but fewer than twenty thousand inhabitants and with a
13 city of the fourth classification with more than two thousand one
14 hundred but fewer than two thousand four hundred inhabitants as
15 the county seat; or

16 (12) Any village with more than one thousand three hundred
17 fifty but fewer than one thousand five hundred inhabitants and
18 located in any county of the first classification with more than
19 two hundred thousand but fewer than two hundred sixty thousand
20 inhabitants.

21 2. The governing body of any city or village listed in
22 subsection 1 of this section may impose, by order or ordinance, a
23 sales tax on all retail sales made in the city or village which
24 are subject to taxation under chapter 144. The tax authorized in
25 this section may be imposed in an amount of up to one-half of one
26 percent, [and] except that a city listed under subdivision (10)
27 or (11) of subsection 1 of this section may impose a tax of one-
28 fourth, one-half, three-fourths, or one percent. The tax shall
29 be imposed solely for the purpose of improving the public safety

1 for such city[,] or village including, but not limited to,
2 expenditures on equipment, city or village employee salaries and
3 benefits, and facilities for police, fire, and emergency medical
4 providers. The tax authorized in this section shall be in
5 addition to all other sales taxes imposed by law, and shall be
6 stated separately from all other charges and taxes. The order or
7 ordinance imposing a sales tax under this section shall not
8 become effective unless the governing body of the city or village
9 submits to the voters residing within the city or village, at a
10 county or state general, primary, or special election, a proposal
11 to authorize the governing body of the city or village to impose
12 a tax under this section.

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

15 Shall the (city/village) of _____ ([city's] insert
16 name) impose a (citywide/villagewide) sales tax at a
17 rate of _____ (insert [rate of percent] percentage)
18 percent for the purpose of improving the public safety
19 of the (city/village)?

20 YES NO

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

24
25 If a majority of the votes cast on the proposal by the qualified
26 voters voting thereon are in favor of the proposal, then the
27 ordinance or order and any amendments to the order or ordinance
28 shall become effective on the first day of the second calendar
29 quarter after the director of revenue receives notice of the

1 adoption of the sales tax. If a majority of the votes cast on
2 the proposal by the qualified voters voting thereon are opposed
3 to the proposal, then the tax shall not become effective unless
4 the proposal is resubmitted under this section to the qualified
5 voters and such proposal is approved by a majority of the
6 qualified voters voting on the proposal. However, in no event
7 shall a proposal under this section be submitted to the voters
8 sooner than twelve months from the date of the last proposal
9 under this section.

10 4. Any sales tax imposed under this section shall be
11 administered, collected, enforced, and operated as required in
12 section 32.087. All sales taxes collected by the director of the
13 department of revenue under this section on behalf of any city or
14 village, less one percent for cost of collection which shall be
15 deposited in the state's general revenue fund after payment of
16 premiums for surety bonds as provided in section 32.087, shall be
17 deposited in a special trust fund, which is hereby created in the
18 state treasury, to be known as the "City Public Safety Sales Tax
19 Trust Fund". The moneys in the trust fund shall not be deemed to
20 be state funds and shall not be commingled with any funds of the
21 state. The provisions of section 33.080 to the contrary
22 notwithstanding, money in this fund shall not be transferred and
23 placed to the credit of the general revenue fund. The director
24 shall keep accurate records of the amount of money in the trust
25 fund and which was collected in each city or village imposing a
26 sales tax under this section, and the records shall be open to
27 the inspection of officers of the city or village and the public.
28 Not later than the tenth day of each month the director shall
29 distribute all moneys deposited in the trust fund during the

1 preceding month to the city or village which levied the tax.
2 Such funds shall be deposited with the city or village treasurer
3 of each such city or village, and all expenditures of funds
4 arising from the trust fund shall be by an appropriation act to
5 be enacted by the governing body of each such city or village.
6 Expenditures may be made from the fund for any functions
7 authorized in the ordinance or order adopted by the governing
8 body submitting the tax to the voters. If the tax is repealed,
9 all funds remaining in the special trust fund shall continue to
10 be used solely for the designated purposes. Any funds in the
11 special trust fund which are not needed for current expenditures
12 shall be invested in the same manner as other funds are invested.
13 Any interest and moneys earned on such investments shall be
14 credited to the fund.

15 5. The director of [the department of] revenue may
16 authorize the state treasurer to make refunds from the amounts in
17 the trust fund and credited to any city or village for erroneous
18 payments and overpayments made, and may redeem dishonored checks
19 and drafts deposited to the credit of such cities or villages.
20 If any city or village abolishes the tax, the city or village
21 shall notify the director of the action at least ninety days
22 before the effective date of the repeal, and the director may
23 order retention in the trust fund, for a period of one year, of
24 two percent of the amount collected after receipt of such notice
25 to cover possible refunds or overpayment of the tax and to redeem
26 dishonored checks and drafts deposited to the credit of such
27 accounts. After one year has elapsed after the effective date of
28 abolition of the tax in such city or village, the director shall
29 remit the balance in the account to the city and close the

1 account of that city or village. The director shall notify each
2 city or village of each instance of any amount refunded or any
3 check redeemed from receipts due the city or village.

4 6. The governing body of any city or village that has
5 adopted the sales tax authorized in this section may submit the
6 question of repeal of the tax to the voters on any date available
7 for elections for the city or village. The ballot of submission
8 shall be in substantially the following form:

9 Shall the city of _____ [(insert the name of the
10 city)] repeal the sales tax imposed at a rate of _____
11 [(insert rate of percent)] percent for the purpose of
12 improving the public safety of the (city/village)?

13 YES

NO

14
15 If a majority of the votes cast on the proposal are in favor of
16 repeal, that repeal shall become effective on December thirty-
17 first of the calendar year in which such repeal was approved. If
18 a majority of the votes cast on the question by the qualified
19 voters voting thereon are opposed to the repeal, then the sales
20 tax authorized in this section shall remain effective until the
21 question is resubmitted under this section to the qualified
22 voters, and the repeal is approved by a majority of the qualified
23 voters voting on the question.

24 7. Whenever the governing body of any city or village that
25 has adopted the sales tax authorized in this section receives a
26 petition, signed by ten percent of the registered voters of the
27 city or village voting in the last gubernatorial election,
28 calling for an election to repeal the sales tax imposed under
29 this section, the governing body shall submit to the voters of

1 the city or village a proposal to repeal the tax. If a majority
2 of the votes cast on the question by the qualified voters voting
3 thereon are in favor of the repeal, that repeal shall become
4 effective on December thirty-first of the calendar year in which
5 such repeal was approved. If a majority of the votes cast on the
6 question by the qualified voters voting thereon are opposed to
7 the repeal, then the tax shall remain effective until the
8 question is resubmitted under this section to the qualified
9 voters and the repeal is approved by a majority of the qualified
10 voters voting on the question.

11 8. Any sales tax imposed under this section by a city
12 described under subdivision (6) of subsection 1 of this section
13 that is in effect as of December 31, 2038, shall automatically
14 expire. No city described under subdivision (6) of subsection 1
15 of this section shall collect a sales tax pursuant to this
16 section on or after January 1, 2039. Subsection 7 of this
17 section shall not apply to a sales tax imposed under this section
18 by a city described under subdivision (6) of subsection 1 of this
19 section.

20 9. Except as modified in this section, all provisions of
21 sections 32.085 and 32.087 shall apply to the tax imposed under
22 this section.

23 10. The governing body of any city or village authorized to
24 levy a sales tax pursuant to this section, but which was not
25 authorized to levy such sales tax prior to August 28, 2020,
26 shall:

27 (1) Submit the question of the imposition of the sales tax
28 to the voters on a general election day not earlier than the 2022
29 general election; and

1 (2) Include information on the city or village website on
2 the tax rate and the purposes for which the tax is levied.

3 94.1014. 1. (1) The governing body of any city of the
4 fourth classification with more than three thousand seven hundred
5 but fewer than four thousand inhabitants and located in any
6 county of the first classification with more than one hundred
7 fifty thousand but fewer than two hundred thousand inhabitants
8 may impose a tax on the charges for all sleeping rooms paid by
9 the transient guests of hotels or motels situated in the city or
10 a portion thereof. The tax shall not be more than five percent
11 per occupied room per night.

12 (2) The tax shall not become effective unless the governing
13 body of the city, on a general election day not earlier than the
14 2022 general election, submits to the voters of the city a
15 proposal to authorize the city to impose a tax under this
16 section, and the voters approve the tax.

17 (3) The tax shall be in addition to the charge for the
18 sleeping room and all other taxes imposed by law. The tax shall
19 be stated separately from all other charges and taxes.

20 (4) The proceeds of the tax shall be used by the city for
21 the promotion of tourism; growth of the region; economic
22 development purposes; and public safety purposes including, but
23 not limited to, equipment expenditures, employee salaries and
24 benefits, and facilities for police, firefighters, or emergency
25 medical providers.

26 2. The ballot for authorization of the tax shall be in
27 substantially the following form:

28 Shall _____ (name of the city) impose a tax on the
29 charges for all sleeping rooms paid by the transient

1 guests of hotels and motels situated in _____ (name of
2 the city) at a rate of _____ percent for the promotion
3 of tourism, growth of the region, economic development,
4 and public safety?

5 YES

NO

6
7 If a majority of the votes cast on the proposal by qualified
8 voters approve the proposal, the tax shall become effective on
9 the first day of the second calendar quarter following the
10 election. If a majority of the votes cast on the proposal by
11 qualified voters opposed the proposal, the tax shall not become
12 effective unless and until the proposal is again submitted to the
13 voters of the city and is approved by a majority of the qualified
14 voters voting thereon.

15 3. The governing body of any city authorized to levy a
16 sales tax pursuant to this section shall include information on
17 the city's website on the tax rate and the purposes for which the
18 tax is levied.

19 4. As used in this section, "transient quest" means any
20 person who occupies a room or rooms in a hotel or motel for
21 thirty-one days or less during any calendar quarter."; and

22 Further amend said bill, Page 83, Section 321.300, Line 2 of
23 said page, by inserting after all of said line the following:

24 "321.552. 1. Except in any county of the first
25 classification with over two hundred thousand inhabitants, or any
26 county of the first classification without a charter form of
27 government and with more than seventy-three thousand seven
28 hundred but less than seventy-three thousand eight hundred
29 inhabitants; or any county of the first classification without a

1 charter form of government and with more than one hundred
2 eighty-four thousand but less than one hundred eighty-eight
3 thousand inhabitants; or any county with a charter form of
4 government with over one million inhabitants; or any county with
5 a charter form of government with over two hundred eighty
6 thousand inhabitants but less than three hundred thousand
7 inhabitants, the governing body of any ambulance or fire
8 protection district may impose a sales tax in an amount up to
9 [one-half of] one percent on all retail sales made in such
10 ambulance or fire protection district which are subject to
11 taxation pursuant to the provisions of sections 144.010 to
12 144.525 provided that such sales tax shall be accompanied by a
13 reduction in the district's tax rate as defined in section
14 137.073. The tax authorized by this section shall be in addition
15 to any and all other sales taxes allowed by law, except that no
16 sales tax imposed pursuant to the provisions of this section
17 shall be effective unless the governing body of the ambulance or
18 fire protection district submits to the voters of such ambulance
19 or fire protection district, at a municipal or state general,
20 primary or special election, a proposal to authorize the
21 governing body of the ambulance or fire protection district to
22 impose a tax pursuant to this section.

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

25 Shall _____ (insert name of ambulance or fire
26 protection district) impose a sales tax of _____
27 (insert amount up to [one-half) of] one percent) for
28 the purpose of providing revenues for the operation of
29 the _____ (insert name of ambulance or fire protection

1 district) and the total property tax levy on properties
2 in the _____ (insert name of the ambulance or fire
3 protection district) shall be reduced annually by an
4 amount which reduces property tax revenues by an amount
5 equal to fifty percent of the previous year's revenue
6 collected from this sales tax?

7 YES NO

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

11 3. If a majority of the votes cast on the proposal by the
12 qualified voters voting thereon are in favor of the proposal,
13 then the sales tax authorized in this section shall be in effect
14 and the governing body of the ambulance or fire protection
15 district shall lower the level of its tax rate by an amount which
16 reduces property tax revenues by an amount equal to fifty percent
17 of the amount of sales tax collected in the preceding year. If a
18 majority of the votes cast by the qualified voters voting are
19 opposed to the proposal, then the governing body of the ambulance
20 or fire protection district shall not impose the sales tax
21 authorized in this section unless and until the governing body of
22 such ambulance or fire protection district resubmits a proposal
23 to authorize the governing body of the ambulance or fire
24 protection district to impose the sales tax authorized by this
25 section and such proposal is approved by a majority of the
26 qualified voters voting thereon.

27 4. All revenue received by a district from the tax
28 authorized pursuant to this section shall be deposited in a
29 special trust fund, and be used solely for the purposes specified

1 in the proposal submitted pursuant to this section for so long as
2 the tax shall remain in effect.

3 5. All sales taxes collected by the director of revenue
4 pursuant to this section, less one percent for cost of collection
5 which shall be deposited in the state's general revenue fund
6 after payment of premiums for surety bonds as provided in section
7 32.087, shall be deposited in a special trust fund, which is
8 hereby created, to be known as the "Ambulance or Fire Protection
9 District Sales Tax Trust Fund". The moneys in the ambulance or
10 fire protection district sales tax trust fund shall not be deemed
11 to be state funds and shall not be commingled with any funds of
12 the state. The director of revenue shall keep accurate records
13 of the amount of money in the trust and the amount collected in
14 each district imposing a sales tax pursuant to this section, and
15 the records shall be open to inspection by officers of the county
16 and to the public. Not later than the tenth day of each month
17 the director of revenue shall distribute all moneys deposited in
18 the trust fund during the preceding month to the governing body
19 of the district which levied the tax; such funds shall be
20 deposited with the board treasurer of each such district.

21 6. The director of revenue may make refunds from the
22 amounts in the trust fund and credit any district for erroneous
23 payments and overpayments made, and may redeem dishonored checks
24 and drafts deposited to the credit of such district. If any
25 district abolishes the tax, the district shall notify the
26 director of revenue of the action at least ninety days prior to
27 the effective date of the repeal and the director of revenue may
28 order retention in the trust fund, for a period of one year, of
29 two percent of the amount collected after receipt of such notice

1 to cover possible refunds or overpayment of the tax and to redeem
2 dishonored checks and drafts deposited to the credit of such
3 accounts. After one year has elapsed after the effective date of
4 abolition of the tax in such district, the director of revenue
5 shall remit the balance in the account to the district and close
6 the account of that district. The director of revenue shall
7 notify each district of each instance of any amount refunded or
8 any check redeemed from receipts due the district.

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

12 8. The governing body of any ambulance or fire protection
13 district authorized to levy a sales tax pursuant to this section
14 shall:

15 (1) Submit the question of an increase in the rate of the
16 sales tax to the voters on a general election day not earlier
17 than the 2022 general election; and

18 (2) Include information on the ambulance or fire protection
19 district website, if available, on the tax rate and the purposes
20 for which the tax is levied."; and

21 Further amend the title and enacting clause accordingly.