

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/Senate Bill No. 24, Page 17, Section 67.993, Line 74,

2 by inserting after all of said line the following:

3 "67.1790. 1. The governing body of any county of the
 4 first classification with more than two hundred sixty
 5 thousand but fewer than three hundred thousand inhabitants,
 6 or any city within such county, may impose by order or
 7 ordinance a sales tax on all retail sales made within the
 8 county or city that are subject to sales tax under chapter
 9 144 for the purpose of funding early childhood education
 10 programs in the county or city. The tax shall not exceed
 11 one-quarter of one percent and shall be imposed solely for
 12 the purpose of funding early childhood education programs in
 13 the county or city. The tax authorized in this section
 14 shall be in addition to all other sales taxes imposed by law
 15 and shall be stated separately from all other charges and
 16 taxes. The order or ordinance imposing a sales tax under
 17 this section shall not become effective unless the governing
 18 body of the county or city submits to the voters residing
 19 within the county or city, on a general election day as
 20 described in section 115.121, a proposal to authorize the
 21 governing body of the county or city to impose a tax under
 22 this section.

23 2. The question of whether the tax authorized by this
 24 section shall be imposed shall be submitted in substantially
 25 the following form:

26 Shall _____ (name of county/city) impose a
 27 (countywide/citywide) sales tax at a rate of _____
 28 (insert percentage) percent for the purpose of
 29 funding early childhood education in the _____
 30 (county/city)?

31 YES NO

32 If a majority of the votes cast on the question by the
 33 qualified voters voting thereon are in favor of the
 34 question, the order or ordinance shall become effective on
 35 the first day of the second calendar quarter after the
 36 director of revenue receives notice of adoption of the tax.
 37 If a majority of the votes cast on the question by the
 38 qualified voters voting thereon are opposed to the question,
 39 the county or city shall not impose the sales tax authorized
 40 under this section unless and until the question is
 41 resubmitted under this section to the qualified voters and
 42 such question is approved by a majority of the qualified
 43 voters voting on the question.

44 3. On or after the effective date of any tax
 45 authorized under this section, the county or city that
 46 imposed the tax shall enter into an agreement with the
 47 director of revenue for the purpose of collecting the tax
 48 authorized in this section. On or after the effective date
 49 of the tax, the director of revenue shall be responsible for
 50 the administration, collection, enforcement, and operation
 51 of the tax, and sections 32.085 and 32.087 shall apply. All
 52 revenue collected under this section by the director of
 53 revenue on behalf of any county or city, less one percent
 54 for the cost of collection which shall be deposited in the
 55 state's general revenue fund, shall be deposited in a
 56 special trust fund, which is hereby created and shall be
 57 known as the "Early Childhood Education Sales Tax Trust
 58 Fund" and shall be used solely for the designated purposes.

59 Moneys in the fund shall not be deemed to be state funds and
60 shall not be commingled with any funds of the state. The
61 director may make refunds from the amounts in the trust fund
62 and credited to the county or city for erroneous payments
63 and overpayments made and may redeem dishonored checks and
64 drafts deposited to the credit of such county or city. Any
65 funds in the special trust fund that are not needed for
66 current expenditures shall be invested in the same manner as
67 other funds are invested. Any interest and moneys earned on
68 such investments shall be credited to the fund.

69 4. In order to permit sellers required to collect and
70 report the sales tax to collect the amount required to be
71 reported and remitted, but not to change the requirements of
72 reporting or remitting the tax, or to serve as a levy of the
73 tax, and in order to avoid fractions of pennies, the
74 governing body of the county or city may authorize the use
75 of a bracket system similar to that authorized under section
76 144.285, and, notwithstanding the provisions of that
77 section, this new bracket system shall be used where this
78 tax is imposed and shall apply to all taxable transactions.
79 Beginning with the effective date of the tax, every retailer
80 in the county or city shall add the sales tax to the sale
81 price, and this tax shall be a debt of the purchaser to the
82 retailer until paid and shall be recoverable at law in the
83 same manner as the purchase price. For purposes of this
84 section, all retail sales shall be deemed to be consummated
85 at the place of business of the retailer.

86 5. All applicable provisions in sections 144.010 to
87 144.527 governing the state sales tax and section 32.057,
88 the uniform confidentiality provision, shall apply to the
89 collection of the tax, and all exemptions granted to
90 agencies of government, organizations, and persons under
91 sections 144.010 to 144.527 are hereby made applicable to

92 the imposition and collection of the tax. The same sales
 93 tax permit, exemption certificate, and retail certificate
 94 required by sections 144.010 to 144.527 for the
 95 administration and collection of the state sales tax shall
 96 satisfy the requirements of this section, and no additional
 97 permit, exemption certificate, or retail certificate shall
 98 be required, except that the director of revenue may
 99 prescribe a form of exemption certificate for an exemption
 100 from the tax. All discounts allowed the retailer under the
 101 state sales tax for the collection of and for payment of
 102 taxes are hereby allowed and made applicable to the tax.
 103 The penalties for violations provided in section 32.057 and
 104 sections 144.010 to 144.527 are hereby made applicable to
 105 violations of this section. If any person is delinquent in
 106 the payment of the amount required to be paid under this
 107 section, or in the event a determination has been made
 108 against the person for taxes and penalties under this
 109 section, the limitation for bringing suit for the collection
 110 of the delinquent tax and penalties shall be the same as
 111 that provided in sections 144.010 to 144.527.

112 6. The governing body of any county or city that has
 113 adopted the sales tax authorized in this section may submit
 114 the question of repeal of the tax to the voters at a general
 115 election as described in section 115.121. The ballot of
 116 submission shall be in substantially the following form:

117 Shall (name of county/city) repeal the
 118 sales tax imposed at a rate of (insert
 119 percentage) percent for the purpose of funding
 120 early childhood education in the (county/city)?

121 YES NO

122 If a majority of the votes cast on the question by the
 123 qualified voters voting thereon are in favor of repeal, that

124 repeal shall become effective on December thirty-first of
125 the calendar year in which such repeal was approved. If a
126 majority of the votes cast on the question by the qualified
127 voters voting thereon are opposed to the repeal, the sales
128 tax authorized in this section shall remain effective until
129 the question is resubmitted under this section to the
130 qualified voters and is approved by a majority of the
131 qualified voters voting thereon.

132 7. If the governing body of any county or city that
133 has adopted the sales tax authorized in this section
134 receives a petition signed by at least ten percent of the
135 registered voters of the county or city voting in the last
136 gubernatorial election calling for an election to repeal the
137 sales tax imposed under this section, the governing body
138 shall submit to the voters of the county or city a proposal
139 to repeal the tax. If a majority of the votes cast on the
140 question by the qualified voters voting thereon are in favor
141 of the repeal, the repeal shall become effective on December
142 thirty-first of the calendar year in which such repeal was
143 approved. If a majority of the votes cast on the question
144 by the qualified voters voting thereon are opposed to the
145 repeal, the sales tax authorized in this section shall
146 remain effective until the question is resubmitted under
147 this section to the qualified voters and the repeal is
148 approved by a majority of the qualified voters voting on the
149 question.

150 8. If the tax is repealed or terminated by any means,
151 all funds remaining in the special trust fund shall continue
152 to be used solely for the designated purposes; the county or
153 city shall notify the director of revenue of the action at
154 least thirty days before the effective date of the repeal;
155 and the director may order retention in the trust fund, for
156 a period of one year, of two percent of the amount collected

157 after receipt of such notice to cover possible refunds or
158 overpayment of the tax and to redeem dishonored checks and
159 drafts deposited to the credit of such accounts. After one
160 year has elapsed from the effective date of abolition of the
161 tax in such county or city, the director shall remit the
162 balance in the account to the county or city and close the
163 account of that county or city. The director shall notify
164 each county or city of each instance of any amount refunded
165 or any check redeemed from receipts due the county or city.

166 9. The governing body of each county or city imposing
167 the tax authorized under this section shall select an
168 existing community task force to administer the revenue from
169 the tax received by the county or city. Such revenue shall
170 be expended only upon approval of an existing community task
171 force selected by the governing body of the county or city
172 to administer the funds and only in accordance with a budget
173 approved by the county or city governing body.

174 10. The governing body of any city or county
175 authorized to levy a sales tax pursuant to this section
176 shall include information on the city's or county's website
177 on the tax rate and the purposes for which the tax is levied.

178 94.842. 1. The governing body of any home rule city
179 with more than one hundred fifty-five thousand but fewer
180 than two hundred thousand inhabitants may impose a tax on
181 the charges for all sleeping rooms paid by the transient
182 guests of hotels or motels situated in the city, which shall
183 not be more than two and one-half percent per occupied room
184 per night. Such tax shall only become effective if the
185 governing body of the city submits a proposal to the voters
186 of the city at a general election day, as described in
187 section 115.121, that authorizes the governing body of the
188 city to impose a tax under the provisions of this section
189 and the voters approve such proposal. The tax authorized

190 under this section shall be in addition to the charge for a
 191 sleeping room and shall be in addition to any and all taxes
 192 imposed by law. The revenue of such tax shall be used
 193 solely for capital improvements that can be demonstrated to
 194 increase the number of overnight visitors. Such tax shall
 195 be stated separately from all other charges and taxes.

196 2. The proposal shall be submitted in substantially
 197 the following form:

198 Shall the City of _____ levy a tax of _____
 199 percent on each sleeping room occupied and rented
 200 by transient guests of hotels and motels located
 201 in the city, whose revenue shall be dedicated to
 202 capital improvements to increase tourism?

203 YES NO

204 If a majority of the votes cast on the proposal by the
 205 qualified voters voting thereon are in favor of the
 206 proposal, the tax shall become effective on the first day of
 207 the calendar quarter following the calendar quarter in which
 208 the election is held. If a majority of the votes cast on
 209 the proposal by the qualified voters voting thereon are
 210 opposed to the proposal, the governing body for the city
 211 shall have no power to impose the tax authorized by this
 212 section unless and until the governing body of the city
 213 again submits the proposal to the qualified voters of the
 214 city and such proposal is approved by a majority of the
 215 qualified voters voting thereon.

216 3. After the approval of a proposal but before the
 217 effective date of a tax authorized under this section, the
 218 city shall adopt one of the following provisions for the
 219 collection and administration of the tax:

220 (1) The city may adopt rules and regulations for the
 221 internal collection of such tax by the city officers usually

222 responsible for collection and administration of city taxes;
223 or

224 (2) The city may enter into an agreement with the
225 director of revenue for the purpose of collecting the tax
226 authorized under this section. If a city enters into an
227 agreement with the director of revenue for the collection of
228 the tax authorized in this section, the director shall
229 perform all functions incident to the administration,
230 collection, enforcement, and operation of such tax, and the
231 director of revenue shall collect the additional tax
232 authorized under this section. The tax authorized under
233 this section shall be collected and reported upon such forms
234 and under such administrative rules and regulations as may
235 be prescribed by the director of revenue, and the director
236 of revenue may retain up to one percent for cost of
237 collection.

238 4. The city shall post on the official city website
239 information about the tax including, but not limited to, the
240 rate imposed and the capital improvements for which the
241 revenue has been or will be used.

242 5. As used in this section, "transient guests" means a
243 person or persons who occupy a room or rooms in a hotel,
244 motel, or tourist court for less than thirty-one consecutive
245 days."; and

246 Further amend the title and enacting clause accordingly.