

# 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:



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.