

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend Senate Bill No. 743, Page 1, Section A, Line 3,

2 by inserting after all of said line the following:

3 "94.900. 1. (1) The governing body of the following
4 cities may impose a tax as provided in this section:

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

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

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

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

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

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

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

27 (h) Any city of the fourth classification with more
28 than four thousand but fewer than four thousand five hundred
29 inhabitants and located in any county of the first
30 classification with more than one hundred fifty thousand but
31 fewer than two hundred thousand inhabitants;

32 (i) Any city of the third classification with more
33 than thirteen thousand but fewer than fifteen thousand
34 inhabitants and located in any county of the third
35 classification without a township form of government and
36 with more than thirty-three thousand but fewer than thirty-
37 seven thousand inhabitants; [or]

38 (j) Any city of the fourth classification with more
39 than three thousand but fewer than three thousand three
40 hundred inhabitants and located in any county of the third
41 classification without a township form of government and
42 with more than eighteen thousand but fewer than twenty
43 thousand inhabitants and that is not the county seat of such
44 county; or

45 (k) Any city with more than eighteen thousand but
46 fewer than twenty thousand inhabitants and that is the
47 county seat of a county with more than forty thousand but
48 fewer than fifty thousand inhabitants.

49 (2) The governing body of any city listed in
50 subdivision (1) of this subsection is hereby authorized to
51 impose, by ordinance or order, a sales tax in the amount of
52 up to one-half of one percent on all retail sales made in
53 such city which are subject to taxation under the provisions
54 of sections 144.010 to 144.525 for the purpose of improving
55 the public safety for such city, including but not limited
56 to expenditures on equipment, city employee salaries and
57 benefits, and facilities for police, fire and emergency
58 medical providers. The tax authorized by this section shall
59 be in addition to any and all other sales taxes allowed by

60 law, except that no ordinance or order imposing a sales tax
 61 pursuant to the provisions of this section shall be
 62 effective unless the governing body of the city submits to
 63 the voters of the city, at a county or state general,
 64 primary or special election, a proposal to authorize the
 65 governing body of the city to impose a tax.

66 2. If the proposal submitted involves only
 67 authorization to impose the tax authorized by this section,
 68 the ballot of submission shall contain, but need not be
 69 limited to, the following language:

70 Shall the city of _____ (city's name) impose a
 71 citywide sales tax of _____ (insert amount)
 72 for the purpose of improving the public safety of
 73 the city?

74 YES NO

75 If you are in favor of the question, place an "X"
 76 in the box opposite "YES". If you are opposed to
 77 the question, place an "X" in the box opposite
 78 "NO".

79 If a majority of the votes cast on the proposal by the
 80 qualified voters voting thereon are in favor of the proposal
 81 submitted pursuant to this subsection, then the ordinance or
 82 order and any amendments thereto shall be in effect on the
 83 first day of the second calendar quarter after the director
 84 of revenue receives notification of adoption of the local
 85 sales tax. If a proposal receives less than the required
 86 majority, then the governing body of the city shall have no
 87 power to impose the sales tax herein authorized unless and
 88 until the governing body of the city shall again have
 89 submitted another proposal to authorize the governing body
 90 of the city to impose the sales tax authorized by this
 91 section and such proposal is approved by the required
 92 majority of the qualified voters voting thereon. However,

93 in no event shall a proposal pursuant to this section be
94 submitted to the voters sooner than twelve months from the
95 date of the last proposal pursuant to this section.

96 3. All revenue received by a city from the tax
97 authorized under the provisions of this section shall be
98 deposited in a special trust fund and shall be used solely
99 for improving the public safety for such city for so long as
100 the tax shall remain in effect.

101 4. Once the tax authorized by this section is
102 abolished or is terminated by any means, all funds remaining
103 in the special trust fund shall be used solely for improving
104 the public safety for the city. Any funds in such special
105 trust fund which are not needed for current expenditures may
106 be invested by the governing body in accordance with
107 applicable laws relating to the investment of other city
108 funds.

109 5. All sales taxes collected by the director of the
110 department of revenue under this section on behalf of any
111 city, less one percent for cost of collection which shall be
112 deposited in the state's general revenue fund after payment
113 of premiums for surety bonds as provided in section 32.087,
114 shall be deposited in a special trust fund, which is hereby
115 created, to be known as the "City Public Safety Sales Tax
116 Trust Fund". The moneys in the trust fund shall not be
117 deemed to be state funds and shall not be commingled with
118 any funds of the state. The provisions of section 33.080 to
119 the contrary notwithstanding, money in this fund shall not
120 be transferred and placed to the credit of the general
121 revenue fund. The director of the department of revenue
122 shall keep accurate records of the amount of money in the
123 trust and which was collected in each city imposing a sales
124 tax pursuant to this section, and the records shall be open
125 to the inspection of officers of the city and the public.

126 Not later than the tenth day of each month the director of
127 the department of revenue shall distribute all moneys
128 deposited in the trust fund during the preceding month to
129 the city which levied the tax; such funds shall be deposited
130 with the city treasurer of each such city, and all
131 expenditures of funds arising from the trust fund shall be
132 by an appropriation act to be enacted by the governing body
133 of each such city. Expenditures may be made from the fund
134 for any functions authorized in the ordinance or order
135 adopted by the governing body submitting the tax to the
136 voters.

137 6. The director of the department of revenue may make
138 refunds from the amounts in the trust fund and credited to
139 any city for erroneous payments and overpayments made, and
140 may redeem dishonored checks and drafts deposited to the
141 credit of such cities. If any city abolishes the tax, the
142 city shall notify the director of the department of revenue
143 of the action at least ninety days prior to the effective
144 date of the repeal and the director of the department of
145 revenue may order retention in the trust fund, for a period
146 of one year, of two percent of the amount collected after
147 receipt of such notice to cover possible refunds or
148 overpayment of the tax and to redeem dishonored checks and
149 drafts deposited to the credit of such accounts. After one
150 year has elapsed after the effective date of abolition of
151 the tax in such city, the director of the department of
152 revenue shall remit the balance in the account to the city
153 and close the account of that city. The director of the
154 department of revenue shall notify each city of each
155 instance of any amount refunded or any check redeemed from
156 receipts due the city.

157 7. Except as modified in this section, all provisions
158 of sections 32.085 and 32.087 shall apply to the tax imposed
159 pursuant to this section."; and

160 Further amend the title and enacting clause accordingly.