

SENATE SUBSTITUTE  
FOR  
SENATE COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 271  
AN ACT

To repeal sections 144.757, 190.101, 321.220, 321.552, 321.554, and 321.556, RSMo, and to enact in lieu thereof seven new sections relating to emergency services, with penalty provisions.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Sections 144.757, 190.101, 321.220, 321.552, 321.554, and 321.556, RSMo, are repealed and seven new sections enacted in lieu thereof, to be known as sections 64.003, 144.757, 190.101, 321.220, 321.552, 321.554, and 321.556, to read as follows:

64.003. Notwithstanding any provision of law to the contrary, no fire protection or fire prevention ordinance adopted by any county in this state shall be exercised so as to impose regulations or to require permits with respect to the erection, maintenance, repair, alteration, or extension of farm buildings or farm structures.

144.757. 1. As used in sections 144.757 to 144.761, "taxing jurisdiction" shall include any county, municipality, or any other political subdivision authorized to impose a sales tax under section 94.850, 94.890, 190.040, 190.305, 190.335, 190.455, or 321.552 or any other statute authorizing the imposition of a sales tax for emergency services.

2. (1) Notwithstanding any other provision of law to the contrary, any [county or municipality] taxing jurisdiction may, by a majority vote of its governing body,

11 impose a local use tax if a local sales tax is imposed as  
12 defined in section 32.085 or if a sales tax is imposed under  
13 section 94.850 [or], 94.890, [with] 190.040, 190.305,  
14 190.335, 190.455, or 321.552 or any other statute  
15 authorizing the imposition of a sales tax for emergency  
16 services.

17 (2) Such local use tax shall be imposed on the same  
18 property and services upon which the local sales tax or  
19 sales tax is imposed at a rate equal to the rate of the  
20 corresponding local sales tax [and any] or sales tax imposed  
21 [under section 94.850 or 94.890] by such [county or  
22 municipality; provided, however, that no ordinance or order  
23 enacted pursuant to sections 144.757 to 144.761] taxing  
24 jurisdiction.

25 (3) No such use tax shall be effective unless the  
26 governing body of the [county or municipality] taxing  
27 jurisdiction submits to the voters thereof at a municipal,  
28 county, or state general, primary, or special election a  
29 proposal to authorize the governing body [of the county or  
30 municipality] to impose a local use tax pursuant to sections  
31 144.757 to 144.761.

32 [(1)] (4) The ballot of submission for a local use tax  
33 corresponding to a local sales tax, as defined in section  
34 32.085, or a sales tax under section 94.850 or 94.890 shall  
35 contain substantially the following language:

36 Shall the \_\_\_\_\_ (county or municipality's name)  
37 impose a local use tax at the same rate as the  
38 total local sales tax rate, provided that if the  
39 local sales tax rate is reduced or raised by voter  
40 approval, the local use tax rate shall also be  
41 reduced or raised by the same action?

42 ☐ YES

☐ NO

43 If you are in favor of the question, place an "X"  
44 in the box opposite "YES". If you are opposed to  
45 the question, place an "X" in the box opposite "NO".  
46

47 (5) The ballot of submission for a local use tax  
48 corresponding to a sales tax imposed under section 190.040,  
49 190.305, 190.335, 190.455, or 321.552 or any other statute  
50 authorizing the imposition of a sales tax for emergency  
51 services shall contain substantially the following language:

52 "Shall the (insert taxing jurisdiction's  
53 name) impose a local use tax at the same rate as  
54 the (insert name of the corresponding sales  
55 tax), provided that if the (insert name of  
56 the corresponding sales tax) rate is reduced or  
57 raised by voter approval, the local use tax rate  
58 shall also be reduced or raised by the same  
59 action?".

60 [(2)] If [any of such ballots are submitted on August  
61 6, 1996, and if a majority of the votes cast on the proposal  
62 by the qualified voters voting thereon are in favor of the  
63 proposal, then the ordinance or order and any amendments  
64 thereto shall be in effect October 1, 1996, provided the  
65 director of revenue receives notice of adoption of the local  
66 use tax on or before August 16, 1996. If any of such  
67 ballots are submitted after December 31, 1996, and if] a  
68 majority of the votes cast on the proposal by the qualified  
69 voters voting thereon are in favor of the proposal, then the  
70 ordinance or order and any amendments thereto shall be in  
71 effect on the first day of the calendar quarter which begins  
72 at least forty-five days after the director of revenue  
73 receives notice of adoption of the local use tax. If a  
74 majority of the votes cast by the qualified voters voting  
75 are opposed to the proposal, then the governing body of the  
76 [county or municipality] taxing jurisdiction shall have no

power to impose the local use tax as herein authorized unless and until the governing body of the [county or municipality] taxing jurisdiction shall again have submitted another proposal to authorize the governing body of the [county or municipality] taxing jurisdiction to impose the local use tax and such proposal is approved by a majority of the qualified voters voting thereon.

[2.] 3. The local use tax may be imposed at the same rate as [the local] any sales tax listed in subsection 1 of this section then currently in effect in the county or municipality upon all transactions which are subject to the taxes imposed pursuant to sections 144.600 to 144.745 within the county or municipality adopting such tax; provided, however, that if any local sales tax is repealed or the rate thereof is reduced or raised by voter approval, the local use tax rate shall also be deemed to be repealed, reduced, or raised by the same action repealing, reducing, or raising [the local] such sales tax. A county or municipality collecting a local use tax corresponding to a sales tax imposed for an emergency service shall disburse a proportional share of such local use tax to such emergency service agency or department.

[3.] 4. For purposes of sections 144.757 to 144.761, the use tax may be referred to or described as the equivalent of a sales tax on purchases made from out-of-state sellers by in-state buyers and on certain intrabusiness transactions. Such a description shall not change the classification, form or subject of the use tax or the manner in which it is collected. The use tax shall not be described as a new tax or as not a new tax and shall not be advertised or promoted in a manner in violation of section 115.646.

109        5. Notwithstanding any other provision of law to the  
110 contrary, a local use tax corresponding to a sales tax  
111 imposed under section 190.040, 190.305, 190.335, 190.455, or  
112 321.552 or any other statute authorizing the imposition of a  
113 sales tax for emergency services shall be collected,  
114 deposited, distributed, refunded, repealed, or otherwise  
115 administered as provided in the authorizing statute for the  
116 corresponding sales tax.

190.101. 1. There is hereby established a "State  
2 Advisory Council on Emergency Medical Services" which shall  
3 consist of [sixteen] no more than twenty-three members, one  
4 of which shall be [a resident] the chief paramedic of a city  
5 not within a county. The members of the council shall be  
6 appointed [by the governor with the advice and consent of  
7 the senate] in accordance with subsection 2 of this section  
8 and shall serve terms of four years. The [governor shall  
9 designate one of the members as chairperson] council members  
10 shall annually select a chairperson, along with other  
11 officers as the council deems necessary. The chairperson  
12 may appoint subcommittees that include noncouncil members.

13        2. Council members shall be appointed as follows:

14        (1) The director of the department of health and  
15 senior services shall make appointments to the council from  
16 the recommendations provided by the following:

17        (a) The statewide professional association  
18 representing ambulance service managers;

19        (b) The statewide professional association  
20 representing emergency medical technicians and paramedics;

21        (c) The statewide professional association  
22 representing ambulance districts;

23        (d) The statewide professional association  
24 representing fire chiefs;

25       (e) The statewide professional association  
26 representing fire protection districts;

27       (f) The statewide professional association  
28 representing firefighters;

29       (g) The statewide professional association  
30 representing emergency nurses;

31       (h) The statewide professional association  
32 representing the air ambulance industry;

33       (i) The statewide professional association  
34 representing emergency medicine physicians;

35       (j) The statewide association representing hospitals;  
36 and

37       (k) The statewide association representing pediatric  
38 emergency professionals;

39       (2) The director of health and senior services shall  
40 appoint a member to the council with a background in mobile  
41 integrated health care-community paramedicine (MIH-CP);

42       (3) Each regional EMS advisory committee shall appoint  
43 one member; and

44       (4) The time-critical diagnosis advisory committee  
45 established under section 190.257 shall appoint one member.

46       3. The state EMS medical directors advisory committee  
47 and the regional EMS advisory committees will be recognized  
48 as subcommittees of the state advisory council on emergency  
49 medical services.

50       [3.] 4. The council shall have geographical  
51 representation and representation from appropriate areas of  
52 expertise in emergency medical services including  
53 volunteers, professional organizations involved in emergency  
54 medical services, EMT's, paramedics, nurses, firefighters,  
55 physicians, ambulance service administrators, hospital  
56 administrators and other health care providers concerned  
57 with emergency medical services. [The regional EMS advisory

committees shall serve as a resource for the identification of potential members of the state advisory council on emergency medical services.

4.] 5. The state EMS medical director, as described under section 190.103, shall serve as an ex officio member of the council.

[5.] 6. The members of the council and subcommittees shall serve without compensation except that members of the council shall, subject to appropriations, be reimbursed for reasonable travel expenses and meeting expenses related to the functions of the council.

[6.] 7. The purpose of the council is to make recommendations to the governor, the general assembly, and the department on policies, plans, procedures and proposed regulations on how to improve the statewide emergency medical services system. The council shall advise the governor, the general assembly, and the department on all aspects of the emergency medical services system.

[7.] 8. (1) There is hereby established a standing subcommittee of the council to monitor the implementation of the recognition of the EMS personnel licensure interstate compact under sections 190.900 to 190.939, the interstate commission for EMS personnel practice, and the involvement of the state of Missouri. The subcommittee shall meet at least biannually and receive reports from the Missouri delegate to the interstate commission for EMS personnel practice. The subcommittee shall consist of at least seven members appointed by the chair of the council, to include at least two members as recommended by the Missouri state council of firefighters and one member as recommended by the Missouri Association of Fire Chiefs. The subcommittee may submit reports and recommendations to the council, the department of health and senior services, the general

assembly, and the governor regarding the participation of Missouri with the recognition of the EMS personnel licensure interstate compact.

(2) The subcommittee shall formally request a public hearing for any rule proposed by the interstate commission for EMS personnel practice in accordance with subsection 7 of section 190.930. The hearing request shall include the request that the hearing be presented live through the internet. The Missouri delegate to the interstate commission for EMS personnel practice shall be responsible for ensuring that all hearings, notices of, and related rulemaking communications as required by the compact be communicated to the council and emergency medical services personnel under the provisions of subsections 4, 5, 6, and 8 of section 190.930.

(3) The department of health and senior services shall not establish or increase fees for Missouri emergency medical services personnel licensure in accordance with this chapter for the purpose of creating the funds necessary for payment of an annual assessment under subdivision (3) of subsection 5 of section 190.924.

**[8.] 9.** The council shall consult with the time-critical diagnosis advisory committee, as described under section 190.257, regarding time-critical diagnosis.

321.220. For the purpose of providing fire protection to the property within the district, the district and, on its behalf, the board shall have the following powers, authority and privileges:

- (1) To have perpetual existence;
- (2) To have and use a corporate seal;
- (3) To sue and be sued, and be a party to suits, actions and proceedings;



9           (4) To enter into contracts, franchises and agreements  
10 with any person, partnership, association or corporation,  
11 public or private, affecting the affairs of the district,  
12 including contracts with any municipality, district or  
13 state, or the United States of America, and any of their  
14 agencies, political subdivisions or instrumentalities, for  
15 the planning, development, construction, acquisition or  
16 operation of any public improvement or facility, or for a  
17 common service relating to the control or prevention of  
18 fires, including the installation, operation and maintenance  
19 of water supply distribution, fire hydrant and fire alarm  
20 systems; provided, that a notice shall be published for bids  
21 on all construction or purchase contracts for work or  
22 material or both, outside the authority contained in  
23 subdivision (9) of this section, involving an expense of ten  
24 thousand dollars or more;

25           (5) Upon approval of the voters as herein provided, to  
26 borrow money and incur indebtedness and evidence the same by  
27 certificates, notes or debentures, and to issue bonds, in  
28 accordance with the provisions of this chapter;

29           (6) To acquire, construct, purchase, maintain, dispose  
30 of and encumber real and personal property, fire stations,  
31 fire protection and fire-fighting apparatus and auxiliary  
32 equipment therefor, and any interest therein, including  
33 leases and easements;

34           (7) To refund any bonded indebtedness of the district  
35 without an election. The terms and conditions of refunding  
36 bonds shall be substantially the same as those of the  
37 original issue of bonds, and the board shall provide for the  
38 payment of interest, at not to exceed the legal rate, and  
39 the principal of such refunding bonds in the same manner as  
40 is provided for the payment of interest and principal of  
41 bonds refunded;

42           (8) To have the management, control and supervision of  
43 all the business and affairs of the district, and the  
44 construction, installation, operation and maintenance of  
45 district improvements therein;

46           (9) To hire and retain agents, employees, engineers  
47 and attorneys, including part-time or volunteer firemen;

48           (10) To have and exercise the power of eminent domain  
49 and in the manner provided by law for the condemnation of  
50 private property for public use to take any property within  
51 the district necessary to the exercise of the powers herein  
52 granted;

53           (11) To receive and accept by bequest, gift or  
54 donation any kind of property. Notwithstanding any other  
55 provision of law to the contrary, any property received by  
56 the fire protection district as a gift or any property  
57 purchased by the fire protection district at a price below  
58 the actual market value of the property may be returned to  
59 the donor or resold to the seller if such property is not  
60 used for the specific purpose for which it was acquired;

61           (12) To adopt and amend bylaws, fire protection and  
62 fire prevention ordinances, and any other rules and  
63 regulations not in conflict with the constitution and laws  
64 of this state, necessary for the carrying on of the  
65 business, objects and affairs of the board and of the  
66 district, and refer to the proper authorities for  
67 prosecution any infraction thereof detrimental to the  
68 district. However, fire protection and fire prevention  
69 ordinances shall not be exercised so as to impose  
70 regulations or to require permits with respect to the  
71 erection, maintenance, repair, alteration, or extension of  
72 farm buildings or farm structures. Any person violating any  
73 such ordinance is hereby declared to be guilty of a  
74 misdemeanor, and upon conviction thereof shall be punished

75 as is provided by law therefor. The prosecuting attorney  
76 for the county in which the violation occurs shall prosecute  
77 such violations in the circuit court of that county. The  
78 legal officer or attorney for the fire district may be  
79 appointed by the prosecuting attorney as special assistant  
80 prosecuting attorney for the prosecution of any such  
81 violation. The enactments of the fire district in  
82 delegating administrative authority to officials of the  
83 district may provide standards of action for the  
84 administrative officials, which standards are declared as  
85 industrial codes adopted by nationally organized and  
86 recognized trade bodies. The board shall have the power to  
87 adopt an ordinance, rule, or regulation allowing the  
88 district to charge individuals who reside outside of the  
89 district, but who receive emergency services within the  
90 boundaries of the district, for the actual and reasonable  
91 cost of such services. However, such actual and reasonable  
92 costs shall not exceed one hundred dollars for responding to  
93 each fire call or alarm and two hundred fifty dollars for  
94 each hour or a proportional sum for each quarter hour spent  
95 in combating a fire or emergency;

96 (13) To pay all court costs and expenses connected  
97 with the first election or any subsequent election in the  
98 district;

99 (14) To have and exercise all rights and powers  
100 necessary or incidental to or implied from the specific  
101 powers granted herein. Such specific powers shall not be  
102 considered as a limitation upon any power necessary or  
103 appropriate to carry out the purposes and intent of this  
104 chapter;

105 (15) To provide for health, accident, disability and  
106 pension benefits for the salaried members of its organized  
107 fire department of the district and such other benefits for

108 their spouses and eligible unemancipated children, through  
109 either or both a contributory or noncontributory plan. For  
110 purposes of this section, "eligible unemancipated child"  
111 means a natural or adopted child of an insured, or a  
112 stepchild of an insured who is domiciled with the insured,  
113 who is less than twenty-three years of age, who is not  
114 married, not employed on a full-time basis, not maintaining  
115 a separate residence except for full-time students in an  
116 accredited school or institution of higher learning, and who  
117 is dependent on parents or guardians for at least fifty  
118 percent of his or her support. The type and amount of such  
119 benefits shall be determined by the board of directors of  
120 the fire protection district within the level of available  
121 revenues of the pension program and other available revenues  
122 of the district. If an employee contributory plan is  
123 adopted, then at least one voting member of the board of  
124 trustees shall be a member of the fire district elected by  
125 the contributing members, which shall not be the same as the  
126 board of directors;

127       (16) To contract with any municipality that is  
128 contiguous to a fire protection district for the fire  
129 protection district to provide fire protection to the  
130 municipality for a fee as hereinafter provided;

131       (17) To provide for life insurance, accident,  
132 sickness, health, disability, annuity, length of service,  
133 pension, retirement and other employee-type fringe benefits,  
134 subject to the provisions of section 70.615, for the  
135 volunteer members of any organized fire department of the  
136 district and such other benefits for their spouses and  
137 eligible unemancipated children, through either a  
138 contributory or noncontributory plan, or both. For purposes  
139 of this section, "eligible unemancipated child" means a  
140 natural or adopted child of an insured, or a stepchild of an

insured who is domiciled with the insured, who is less than twenty-three years of age, who is not married, not employed on a full-time basis, not maintaining a separate residence except for full-time students in an accredited school or institution of higher learning, and who is dependent on parents or guardians for at least fifty percent of his or her support. The type and amount of such benefits shall be determined by the board of directors of the fire protection district within available revenues of the district, including the pension program of the district. The provision and receipt of such benefits shall not make the recipient an employee of the district. Directors who are also volunteer members may receive such benefits while serving as a director of the district;

(18) To contract for services with any rural, volunteer or subscription fire department or organization, or volunteer fire protection association, as defined in section 320.300, for the purpose of providing the benefits described in subdivision (17) of this section.

321.552. 1. [Except in any county of the first classification with over two hundred thousand inhabitants, or any county of the first classification without a charter form of government and with more than seventy-three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants; or any county of the first classification without a charter form of government and with more than one hundred eighty-four thousand but less than one hundred eighty-eight thousand inhabitants; or any county with a charter form of government with over one million inhabitants; or any county with a charter form of government with over two hundred eighty thousand inhabitants but less than three hundred thousand inhabitants,] The governing body of any ambulance or fire protection district may impose a

15 sales tax in an amount up to [one-half of] one percent on  
16 all retail sales made in such ambulance or fire protection  
17 district which are subject to taxation pursuant to the  
18 provisions of sections 144.010 to 144.525 provided that such  
19 sales tax shall be accompanied by a reduction in the  
20 district's tax rate as defined in section 137.073. The tax  
21 authorized by this section shall be in addition to any and  
22 all other sales taxes allowed by law, except that no sales  
23 tax imposed pursuant to the provisions of this section shall  
24 be effective unless the governing body of the ambulance or  
25 fire protection district submits to the voters of such  
26 ambulance or fire protection district, at a municipal or  
27 state general, primary or special election, a proposal to  
28 authorize the governing body of the ambulance or fire  
29 protection district to impose a tax pursuant to this section.

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

32 Shall \_\_\_\_\_ (insert name of ambulance or fire  
33 protection district) impose a sales tax of \_\_\_\_\_  
34 (insert amount up to [one-half of] one percent)  
35 for the purpose of providing revenues for the  
36 operation of the \_\_\_\_\_ (insert name of ambulance  
37 or fire protection district) and the total  
38 property tax levy on properties in the \_\_\_\_\_  
39 (insert name of the ambulance or fire protection  
40 district) shall be reduced annually by an amount  
41 which reduces property tax revenues by an amount  
42 equal to fifty percent of the previous year's  
43 revenue collected from this sales tax?

44 ☐ YES

☐ NO

45 If you are in favor of the question, place an "X"  
46 in the box opposite "YES". If you are opposed to  
47 the question, place an "X" in the box opposite  
48 "NO".

49 3. If a majority of the votes cast on the proposal by  
50 the qualified voters voting thereon are in favor of the

proposal, then the sales tax authorized in this section shall be in effect and the governing body of the ambulance or fire protection district shall lower the level of its tax rate by an amount which reduces property tax revenues by an amount equal to fifty percent of the amount of sales tax collected in the preceding year. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the ambulance or fire protection district shall not impose the sales tax authorized in this section unless and until the governing body of such ambulance or fire protection district resubmits a proposal to authorize the governing body of the ambulance or fire protection district to impose the sales tax authorized by this section and such proposal is approved by a majority of the qualified voters voting thereon.

4. All revenue received by a district from the tax authorized pursuant to this section shall be deposited in a special trust fund, and be used solely for the purposes specified in the proposal submitted pursuant to this section for so long as the tax shall remain in effect.

5. All sales taxes collected by the director of revenue pursuant to this section, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "Ambulance or Fire Protection District Sales Tax Trust Fund". The moneys in the ambulance or fire protection district sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust and the amount collected in each district imposing a sales tax pursuant to

84 this section, and the records shall be open to inspection by  
85 officers of the county and to the public. Not later than  
86 the tenth day of each month the director of revenue shall  
87 distribute all moneys deposited in the trust fund during the  
88 preceding month to the governing body of the district which  
89 levied the tax; such funds shall be deposited with the board  
90 treasurer of each such district.

91 6. The director of revenue may make refunds from the  
92 amounts in the trust fund and credit any district for  
93 erroneous payments and overpayments made, and may redeem  
94 dishonored checks and drafts deposited to the credit of such  
95 district. If any district abolishes the tax, the district  
96 shall notify the director of revenue of the action at least  
97 ninety days prior to the effective date of the repeal and  
98 the director of revenue may order retention in the trust  
99 fund, for a period of one year, of two percent of the amount  
100 collected after receipt of such notice to cover possible  
101 refunds or overpayment of the tax and to redeem dishonored  
102 checks and drafts deposited to the credit of such accounts.  
103 After one year has elapsed after the effective date of  
104 abolition of the tax in such district, the director of  
105 revenue shall remit the balance in the account to the  
106 district and close the account of that district. The  
107 director of revenue shall notify each district of each  
108 instance of any amount refunded or any check redeemed from  
109 receipts due the district.

110 7. Except as modified in this section, all provisions  
111 of sections 32.085 and 32.087 shall apply to the tax imposed  
112 pursuant to this section.

321.554. 1. [Except in any county of the first  
2 classification with more than two hundred forty thousand  
3 three hundred but less than two hundred forty thousand four  
4 hundred inhabitants, or any county of the first



5 classification with more than seventy-three thousand seven  
6 hundred but less than seventy-three thousand eight hundred  
7 inhabitants, or any county of the first classification with  
8 more than one hundred eighty-four thousand but less than one  
9 hundred eighty-eight thousand inhabitants, or any county  
10 with a charter form of government and with more than one  
11 million inhabitants, or any county with a charter form of  
12 government and with more than two hundred fifty thousand but  
13 less than three hundred fifty thousand inhabitants,] When

14 the revenue from the ambulance or fire protection district  
15 sales tax is collected for distribution pursuant to section  
16 321.552, the board of the ambulance or fire protection  
17 district, after determining its budget for the year pursuant  
18 to section 67.010 and the rate of levy needed to produce the  
19 required revenue and after making any other adjustments to  
20 the levy that may be required by any other law, shall reduce  
21 the total operating levy of the district in an amount  
22 sufficient to decrease the revenue it would have received  
23 therefrom by an amount equal to fifty percent of the  
24 previous fiscal year's sales tax receipts. Loss of revenue  
25 due to a decrease in the assessed valuation of real property  
26 located within the ambulance or fire protection district as  
27 a result of general reassessment and from state-assessed  
28 railroad and utility distributable property based upon the  
29 previous fiscal year's receipts shall be considered in  
30 lowering the rate of levy to comply with this section in the  
31 year of general reassessment and in each subsequent year.

32 In the event that in the immediately preceding year the  
33 ambulance or fire protection district actually received more  
34 or less sales tax revenue than estimated, the ambulance or  
35 fire protection district board may adjust its operating levy  
36 for the current year to reflect such increase or decrease.

37 The director of revenue shall certify the amount payable

38 from the ambulance or fire protection district sales tax  
39 trust fund to the general revenue fund to the state  
40 treasurer.

41 2. Except that, in the first year in which any sales  
42 tax is collected pursuant to section 321.552, any taxing  
43 authority subject to this section shall not reduce the tax  
44 rate as defined in section 137.073.

45 3. In a year of general reassessment, as defined by  
46 section 137.073, or assessment maintenance as defined by  
47 section 137.115 in which an ambulance or fire protection  
48 district in reliance upon the information then available to  
49 it relating to the total assessed valuation of such  
50 ambulance or fire protection district revises its property  
51 tax levy pursuant to section 137.073 or 137.115, and it is  
52 subsequently determined by decisions of the state tax  
53 commission or a court pursuant to sections 138.430 to  
54 138.433 or due to clerical errors or corrections in the  
55 calculation or recordation of assessed valuations that the  
56 assessed valuation of such ambulance or fire protection  
57 district has been changed, and but for such change the  
58 ambulance or fire protection district would have adopted a  
59 different levy on the date of its original action, then the  
60 ambulance or fire protection district may adjust its levy to  
61 an amount to reflect such change in assessed valuation,  
62 including, if necessary, a change in the levy reduction  
63 required by this section to the amount it would have levied  
64 had the correct assessed valuation been known to it on the  
65 date of its original action, provided:

66 (1) The ambulance or fire protection district first  
67 levies the maximum levy allowed without a vote of the people  
68 by Article X, Section 11(b) of the Constitution; and

69           (2) The ambulance or fire protection district first  
70 adopts the tax rate ceiling otherwise authorized by other  
71 laws of this state; and

72           (3) The levy adjustment or reduction may include a one-  
73 time correction to recoup lost revenues the ambulance or  
74 fire protection district was entitled to receive during the  
75 prior year.

          321.556. 1. [Except in any county of the first  
2 classification with more than two hundred forty thousand  
3 three hundred but less than two hundred forty thousand four  
4 hundred inhabitants, or any county of the first  
5 classification with more than seventy-three thousand seven  
6 hundred but less than seventy-three thousand eight hundred  
7 inhabitants, or any county of the first classification with  
8 more than one hundred eighty-four thousand but less than one  
9 hundred eighty-eight thousand inhabitants, or any county  
10 with a charter form of government and with more than one  
11 million inhabitants, or any county with a charter form of  
12 government and with more than two hundred fifty thousand but  
13 less than three hundred fifty thousand inhabitants,] The  
14 governing body of any ambulance or fire protection district,  
15 when presented with a petition signed by at least twenty  
16 percent of the registered voters in the ambulance or fire  
17 protection district that voted in the last gubernatorial  
18 election, calling for an election to repeal the tax pursuant  
19 to section 321.552, shall submit the question to the voters  
20 using the same procedure by which the imposition of the tax  
21 was voted. The ballot of submission shall be in  
22 substantially the following form:

23           Shall \_\_\_\_\_ (insert name of ambulance or fire  
24 protection district) repeal the \_\_\_\_\_ (insert  
25 amount up to one-half) of one percent sales tax  
26 now in effect in the \_\_\_\_\_ (insert name of  
27 ambulance or fire protection district) and

28 reestablish the property tax levy in the district  
29 to the rate in existence prior to the enactment of  
30 the sales tax?

31 ☐ YES ☐ NO

32 If you are in favor of the question, place an "X"  
33 in the box opposite "Yes". If you are opposed to  
34 the question, place an "X" in the box opposite  
35 "No".

36 2. If a majority of the votes cast on the proposal by  
37 the qualified voters of the district voting thereon are in  
38 favor of repeal, that repeal shall become effective December  
39 thirty-first of the calendar year in which such repeal was  
40 approved.