

SENATE COMMITTEE SUBSTITUTE

FOR

SENATE BILL NO. 33

AN ACT

To repeal sections 137.1050, 144.757, 190.101, and 321.552, RSMo, and to enact in lieu thereof five new sections relating to emergency services.

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

Section A. Sections 137.1050, 144.757, 190.101, and 321.552, RSMo, are repealed and five new sections enacted in lieu thereof, to be known as sections 137.1050, 144.757, 190.101, 321.552, and 321.905, to read as follows:

137.1050. 1. For the purposes of this section, the following terms shall mean:

(1) "Eligible credit amount", the difference between an eligible taxpayer's real property tax liability on such taxpayer's homestead for a given tax year, minus the real property tax liability on such homestead in the eligible taxpayer's initial credit year;

(2) "Eligible taxpayer", a Missouri resident who:

(a) Is sixty-two years of age or older;

(b) Is an owner of record of a homestead or has a legal or equitable interest in such property as evidenced by a written instrument; and

(c) Is liable for the payment of real property taxes on such homestead;

(3) "Homestead", real property actually occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence;

(4) "Initial credit year":

(a) In the case of a taxpayer that meets all requirements of subdivision (2) of this subsection prior to

the year in which a credit is authorized pursuant to subsection 2 of this section, the year in which such credit is authorized;

(b) For all other taxpayers, the year in which the taxpayer meets all requirements of subdivision (2) of this subsection.

If in any tax year subsequent to the eligible taxpayer's initial credit year the eligible taxpayer's real property tax liability is lower than such liability in the initial credit year, such tax year shall be considered the eligible taxpayer's initial credit year for all subsequent tax years. This provision shall not apply if an eligible taxpayer's real property tax liability is lower than such liability in the taxpayer's initial credit year solely due to a reduction in a property tax levy made pursuant to section 321.905.

2. (1) Any county authorized to impose a property tax may grant a property tax credit to eligible taxpayers residing in such county in an amount equal to the taxpayer's eligible credit amount, provided that:

(a) Such county adopts an ordinance authorizing such credit; or

(b) a. A petition in support of a referendum on such a credit is signed by at least five percent of the registered voters of such county voting in the last gubernatorial election and the petition is delivered to the governing body of the county, which shall subsequently hold a referendum on such credit.

b. The ballot of submission for the question submitted to the voters pursuant to paragraph (b) of this subdivision shall be in substantially the following form:

Shall the County of _____ exempt senior citizens aged 62 and older from increases in the property tax liability due on such senior citizens' primary residence?

YES

NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the credit shall be in effect.

(2) An ordinance adopted pursuant to paragraph (a) of subdivision (1) of this subsection shall not preclude such ordinance from being amended or superseded by a petition subsequently adopted pursuant to paragraph (b) of subdivision (1) of this subsection.

3. (1) A county granting credit pursuant to this section shall apply such credit when calculating the eligible taxpayer's property tax liability for the tax year. The amount of the credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county collector. The county governing body may adopt reasonable procedures in order to carry out the purposes and intent of this section, provided that the county shall not adopt any procedure that limits the definition or scope of eligible credit amount or eligible taxpayer as defined in this section.

(2) If an eligible taxpayer makes new construction and improvements to such eligible taxpayer's homestead, the real property tax liability for the taxpayer's initial credit year shall be increased to reflect the real property tax liability attributable to such new construction and improvements.

(3) If an eligible taxpayer's homestead is annexed into a taxing jurisdiction to which such eligible taxpayer did not owe real property tax in the eligible taxpayer's

initial credit year, then the real property tax liability for the taxpayer's initial credit year shall be increased to reflect the real property tax liability owed to the annexing taxing jurisdiction.

4. For the purposes of calculating property tax levies pursuant to section 137.073, the total amount of credits authorized by a county pursuant to this section shall be considered tax revenue, as such term is defined in section 137.073, actually received.

5. A county granting a tax credit pursuant to this section shall notify each political subdivision within such county of the total credit amount applicable to such political subdivision by no later than November thirtieth of each year.

144.757. 1. Any county or municipality may, by a majority vote of its governing body, impose a local use tax if a local sales tax is imposed as defined in section 32.085 or if a sales tax is imposed under section 94.850 or 94.890, with such local use tax imposed at a rate equal to the rate of the local sales tax and any sales tax imposed under section 94.850 or 94.890 by such county or municipality; provided, however, that no ordinance or order enacted pursuant to sections 144.757 to 144.761 shall be effective unless the governing body of the county or municipality submits to the voters thereof at a municipal, county or state general, primary or special election a proposal to authorize the governing body of the county or municipality to impose a local use tax pursuant to sections 144.757 to 144.761.

(1) The ballot of submission shall contain substantially the following language:

Shall the _____ (county or municipality's name) impose a local use tax at the same rate as the

total local sales tax rate, provided that if the local sales tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or raised by the same action?

YES

NO

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

(2) If any of such ballots are submitted on August 6, 1996, and if a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect October 1, 1996, provided the director of revenue receives notice of adoption of the local use tax on or before August 16, 1996. If any of such ballots are submitted after December 31, 1996, and if a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the first day of the calendar quarter which begins at least forty-five days after the director of revenue receives notice of adoption of the local use tax. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county or municipality shall have no power to impose the local use tax as herein authorized unless and until the governing body of the county or municipality shall again have submitted another proposal to authorize the governing body of the county or municipality to impose the local use tax and such proposal is approved by a majority of the qualified voters voting thereon.

2. The local use tax may be imposed at the same rate as the local sales tax 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 sales tax.

3. 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.

4. For the purposes of sections 144.757 to 144.761, the term "county or municipality" shall include the governing body of any taxing jurisdiction authorized to impose a sales tax for emergency services.

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

2. Council members shall be appointed as follows:

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

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

(b) The statewide professional association representing EMT's and paramedics;

(c) The statewide professional association representing ambulance districts;

(d) The statewide professional association representing fire chiefs;

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

(f) The statewide professional association representing firefighters;

(g) The statewide professional association representing emergency nurses;

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

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

(j) The statewide association representing hospitals;

and

(k) The statewide association representing pediatric emergency professionals;

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

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

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

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

[3.] 4. The council shall have geographical representation and representation from appropriate areas of expertise in emergency medical services including volunteers, professional organizations involved in emergency medical services, EMT's, paramedics, nurses, firefighters, physicians, ambulance service administrators, hospital administrators and other health care providers concerned 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.

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

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

Shall _____ (insert name of ambulance or fire protection district) impose a sales tax of _____ (insert amount up to [one-half) of] one percent) for the purpose of providing revenues for the operation of the _____ (insert name of ambulance or fire protection district) and the total property tax levy on properties in the _____ (insert name of the ambulance or fire protection district) shall be reduced annually by an amount which reduces property tax revenues by an amount equal to fifty percent of the previous year's revenue collected from this sales tax?

YES

NO

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

3. If a majority of the votes cast on the proposal by 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 this section, and the records shall be open to inspection by officers of the county and to the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the governing body of the district which levied the tax; such funds shall be deposited with the board treasurer of each such district.

6. The director of revenue may make refunds from the amounts in the trust fund and credit any district for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such district. If any district abolishes the tax, the district shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust

fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such district, the director of revenue shall remit the balance in the account to the district and close the account of that district. The director of revenue shall notify each district of each instance of any amount refunded or any check redeemed from receipts due the district.

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

321.905. 1. For the purposes of this section, the following terms shall mean:

(1) "Ambulance district", an ambulance district that is located in a political subdivision and that imposes a property tax pursuant to chapter 190;

(2) "Fire protection district", a fire protection district that is located in a political subdivision and that imposes a property tax pursuant to this chapter;

(3) "Political subdivision":

(a) Any municipality located within a county with more than one million inhabitants;

(b) Any county with more than four hundred thousand but fewer than five hundred thousand inhabitants;

(c) Any county with more than two hundred thirty thousand but fewer than two hundred sixty thousand inhabitants;

(d) Any county with more than one hundred thousand but fewer than one hundred twenty thousand inhabitants and with

a county seat with more than four thousand but fewer than six thousand inhabitants; and

(e) Any county with more than two hundred sixty thousand but fewer than three hundred thousand inhabitants.

2. The governing body of a political subdivision may, by a majority vote of its governing body, levy and collect ad valorem taxes on all real property located within the political subdivision for the purposes of providing fire protection services; provided that, no ordinance or order enacted pursuant to this subsection shall be effective unless the governing body submits to the voters of the political subdivision a proposal to authorize the governing body to impose such tax. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the City/County of _____ (insert city/county) be authorized to levy a tax of not more than fifty cents on the one hundred dollars assessed valuation to provide funds for fire protection services?

FOR THE PROPOSITION AGAINST THE PROPOSITION

(Place an X in the square opposite the one for which you wish to vote.)

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the political subdivision shall have no power to impose the property tax as herein authorized unless and until the governing body of the political subdivision shall again have submitted another proposal to authorize the governing body to impose the property tax.

3. The governing body of any fire protection district, of any ambulance district, or of any political subdivision imposing a property tax pursuant to subsection 1 of this section, may, by a majority vote of its governing body, impose a sales tax of up to one percent, or, for ambulance districts, up to one-half of one percent, on all sales which are subject to taxation under the provisions of chapter 144, in conjunction with a property tax reduction for each year in which the sales tax is imposed, for the provision of ambulance or fire protection services by the ambulance district, fire protection district, or the political subdivision; provided that, no ordinance or order enacted pursuant to this section shall be effective unless the governing body submits to the voters of the ambulance district, fire protection district, or political subdivision, a proposal to authorize the governing body to impose a sales tax and reduce property taxes.

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

Shall _____ (insert governing body's name) impose a sales tax of _____ (insert amount) and reduce its total property tax levy annually by fifty percent of the total amount of sales tax revenue collected in the same tax year?

YES

NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal,

then the governing body of the district or political subdivision shall have no power to impose the sales tax and reduce the property tax as herein authorized unless and until the governing body of the district or political subdivision shall again have submitted another proposal to authorize the governing body to impose the sales tax and reduce the property tax.

5. The total property tax levy subject to reduction pursuant to this section shall not include those taxes levied to retire indebtedness.

6. Each year in which a sales tax is imposed pursuant to this section, the ambulance district, fire protection district, or political subdivision shall, after determining its budget for the provision of ambulance or fire protection services within the limits set by the constitution and laws of this state for the following calendar year and the total property tax levy needed to raise the revenues required by such budget, reduce the total property tax levy imposed pursuant to this chapter or chapter 190, as applicable, in an amount sufficient to decrease the total property taxes it will collect by an amount equal to fifty percent of the sales tax revenue collected pursuant to this section in the tax year for which the property taxes are being levied. In the event that in the immediately preceding year the ambulance district, fire protection district, or the political subdivision actually collected more or less sales tax revenue, the ambulance district, fire protection district, or the political subdivision shall adjust its total property tax levy for the current year to reflect such increase or decrease.