

FIRST REGULAR SESSION

# SENATE BILL NO. 270

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BLACK.

1203S.01H

KRISTINA MARTIN, Secretary

## AN ACT

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

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

Section A. Sections 144.757, 190.101, and 321.552, RSMo,  
2 are repealed and three new sections enacted in lieu thereof, to  
3 be known as sections 144.757, 190.101, and 321.552, to read as  
4 follows:

144.757. 1. Any county or municipality may, by a  
2 majority vote of its governing body, impose a local use tax  
3 if a local sales tax is imposed as defined in section 32.085  
4 or if a sales tax is imposed under section 94.850 or 94.890,  
5 with such local use tax imposed at a rate equal to the rate  
6 of the local sales tax and any sales tax imposed under  
7 section 94.850 or 94.890 by such county or municipality;  
8 provided, however, that no ordinance or order enacted  
9 pursuant to sections 144.757 to 144.761 shall be effective  
10 unless the governing body of the county or municipality  
11 submits to the voters thereof at a municipal, county or  
12 state general, primary or special election a proposal to  
13 authorize the governing body of the county or municipality  
14 to impose a local use tax pursuant to sections 144.757 to  
15 144.761.

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

**EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**



50 tax and such proposal is approved by a majority of the  
51 qualified voters voting thereon.

52 2. The local use tax may be imposed at the same rate  
53 as the local sales tax then currently in effect in the  
54 county or municipality upon all transactions which are  
55 subject to the taxes imposed pursuant to sections 144.600 to  
56 144.745 within the county or municipality adopting such tax;  
57 provided, however, that if any local sales tax is repealed  
58 or the rate thereof is reduced or raised by voter approval,  
59 the local use tax rate shall also be deemed to be repealed,  
60 reduced or raised by the same action repealing, reducing or  
61 raising the local sales tax.

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

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

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 of a city not within a  
5 county]. The members of the council shall be appointed [by  
6 the governor with the advice and consent of the senate]  
7 **pursuant to subsection 2 of this section** and shall serve

8 terms of four years. The [governor shall designate one of  
9 the members as chairperson] **council members shall annually**  
10 **select a chairperson, along with other officers as the**  
11 **council deems necessary.** The chairperson may appoint  
12 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 EMT's 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 healthcare-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  
58 committees shall serve as a resource for the identification  
59 of potential members of the state advisory council on  
60 emergency medical services.

61           4.] 5. The state EMS medical director, as described  
62 under section 190.103, shall serve as an ex officio member  
63 of the council.

64           [5.] 6. The members of the council and subcommittees  
65 shall serve without compensation except that members of the  
66 council shall, subject to appropriations, be reimbursed for  
67 reasonable travel expenses and meeting expenses related to  
68 the functions of the council.

69           [6.] 7. The purpose of the council is to make  
70 recommendations to the governor, the general assembly, and

71 the department on policies, plans, procedures and proposed  
72 regulations on how to improve the statewide emergency  
73 medical services system. The council shall advise the  
74 governor, the general assembly, and the department on all  
75 aspects of the emergency medical services system.

76 [7.] 8. (1) There is hereby established a standing  
77 subcommittee of the council to monitor the implementation of  
78 the recognition of the EMS personnel licensure interstate  
79 compact under sections 190.900 to 190.939, the interstate  
80 commission for EMS personnel practice, and the involvement  
81 of the state of Missouri. The subcommittee shall meet at  
82 least biannually and receive reports from the Missouri  
83 delegate to the interstate commission for EMS personnel  
84 practice. The subcommittee shall consist of at least seven  
85 members appointed by the chair of the council, to include at  
86 least two members as recommended by the Missouri state  
87 council of firefighters and one member as recommended by the  
88 Missouri Association of Fire Chiefs. The subcommittee may  
89 submit reports and recommendations to the council, the  
90 department of health and senior services, the general  
91 assembly, and the governor regarding the participation of  
92 Missouri with the recognition of the EMS personnel licensure  
93 interstate compact.

94 (2) The subcommittee shall formally request a public  
95 hearing for any rule proposed by the interstate commission  
96 for EMS personnel practice in accordance with subsection 7  
97 of section 190.930. The hearing request shall include the  
98 request that the hearing be presented live through the  
99 internet. The Missouri delegate to the interstate  
100 commission for EMS personnel practice shall be responsible  
101 for ensuring that all hearings, notices of, and related  
102 rulemaking communications as required by the compact be

103 communicated to the council and emergency medical services  
104 personnel under the provisions of subsections 4, 5, 6, and 8  
105 of section 190.930.

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

112 [8.] 9. The council shall consult with the time-  
113 critical diagnosis advisory committee, as described under  
114 section 190.257, regarding time-critical diagnosis.

321.552. 1. Except in any county of the first  
2 classification with over two hundred thousand inhabitants,  
3 or any county of the first classification without a charter  
4 form of government and with more than seventy-three thousand  
5 seven hundred but less than seventy-three thousand eight  
6 hundred inhabitants; or any county of the first  
7 classification without a charter form of government and 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 with over one million  
11 inhabitants; or any county with a charter form of government  
12 with over two hundred eighty thousand inhabitants but less  
13 than three hundred thousand inhabitants, the governing body  
14 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  
51 proposal, then the sales tax authorized in this section  
52 shall be in effect and the governing body of the ambulance  
53 or fire protection district shall lower the level of its tax  
54 rate by an amount which reduces property tax revenues by an



55 amount equal to fifty percent of the amount of sales tax  
56 collected in the preceding year. If a majority of the votes  
57 cast by the qualified voters voting are opposed to the  
58 proposal, then the governing body of the ambulance or fire  
59 protection district shall not impose the sales tax  
60 authorized in this section unless and until the governing  
61 body of such ambulance or fire protection district resubmits  
62 a proposal to authorize the governing body of the ambulance  
63 or fire protection district to impose the sales tax  
64 authorized by this section and such proposal is approved by  
65 a majority of the qualified voters voting thereon.

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

71 5. All sales taxes collected by the director of  
72 revenue pursuant to this section, less one percent for cost  
73 of collection which shall be deposited in the state's  
74 general revenue fund after payment of premiums for surety  
75 bonds as provided in section 32.087, shall be deposited in a  
76 special trust fund, which is hereby created, to be known as  
77 the "Ambulance or Fire Protection District Sales Tax Trust  
78 Fund". The moneys in the ambulance or fire protection  
79 district sales tax trust fund shall not be deemed to be  
80 state funds and shall not be commingled with any funds of  
81 the state. The director of revenue shall keep accurate  
82 records of the amount of money in the trust and the amount  
83 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.

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