

SENATE BILL NO. 33

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BECK.

0257S.01H

KRISTINA MARTIN, Secretary

AN ACT

To amend chapter 321, RSMo, by adding thereto one new section relating to taxes for emergency services.

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

Section A. Chapter 321, RSMo, is amended by adding thereto
2 one new section, to be known as section 321.905, to read as
3 follows:

**321.905. 1. For the purposes of this section, the
2 term "political subdivision" shall mean:**

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

**(2) Any county with more than four hundred thousand
4 but fewer than five hundred thousand inhabitants;**

**(3) Any county with more than two hundred thirty
5 thousand but fewer than two hundred sixty thousand
6 inhabitants;**

**(4) Any county with more than one hundred thousand but
7 fewer than one hundred twenty thousand inhabitants and with
8 a county seat with more than four thousand but fewer than
9 six thousand inhabitants; and**

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

**2. The governing body of a political subdivision may,
11 by a majority vote of its governing body, levy and collect
12 ad valorem taxes on all real property located within the
13
14
15
16
17
18**

19 political subdivision for the purposes of providing fire
20 protection services; provided that, no ordinance or order
21 enacted pursuant to this subsection shall be effective
22 unless the governing body submits to the voters of the
23 political subdivision a proposal to authorize the governing
24 body to impose such tax. The ballot of submission shall
25 contain, but need not be limited to, the following language:

26 Shall the City/County of _____ (insert city/county)
27 be authorized to levy a tax of not more than twenty-
28 five cents on the one hundred dollars assessed
29 valuation to provide funds for fire protection
30 services?

31 FOR THE PROPOSITION AGAINST THE PROPOSITION
32 (Place an X in the square opposite the one for which
33 you wish to vote.)

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

45 3. The governing body of any fire protection district
46 imposing a property tax pursuant to this chapter, of any
47 ambulance district imposing a property tax pursuant to
48 chapter 190, or of any political subdivision imposing a
49 property tax pursuant to subsection 1 of this section, may,

50 by a majority vote of its governing body, impose a sales tax
51 of up to one percent, or, for ambulance districts, up to one-
52 half of one percent, on all sales which are subject to
53 taxation under the provisions of chapter 144, in conjunction
54 with a property tax reduction for each year in which the
55 sales tax is imposed, for the provision of ambulance or fire
56 protection services by the ambulance district, fire
57 protection district, or the political subdivision; provided
58 that, no ordinance or order enacted pursuant to this section
59 shall be effective unless the governing body submits to the
60 voters of the ambulance district, fire protection district,
61 or political subdivision, a proposal to authorize the
62 governing body to impose a sales tax and reduce property
63 taxes.

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

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

71 YES NO

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

75 If a majority of the votes cast on the proposal by the
76 qualified voters voting thereon are in favor of the
77 proposal, then the ordinance or order and any amendments
78 thereto shall be in effect. If a majority of the votes cast
79 by the qualified voters voting are opposed to the proposal,
80 then the governing body of the district or political

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

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

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

✓