

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 0908S.05T  
Bill No.: Truly Agreed To and Finally Passed SS for SCS for SB 271  
Subject: Boards, Commissions, Committees, and Councils; Counties; Fire Protection;  
Political Subdivisions  
Type: Original  
Date: June 23, 2025

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Bill Summary: This proposal modifies provisions relating to fire protection ordinances.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
General Revenue*	(Less than \$91,649)	(More or less than \$107,108)	(More or less than \$108,934)
<b>Total Estimated Net Effect on General Revenue</b>	<b>(Less than \$91,649)</b>	<b>(More or less than \$107,108)</b>	<b>(More or less than \$108,934)</b>

\*Without additional information, Oversight cannot estimate the net effect. Oversight assumes the unknown savings and the unknown cost will not exceed \$250,000.

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
University Of Missouri Healthcare*	Up to \$60,000	Up to \$63,900	Up to \$68,054
<b>Total Estimated Net Effect on <u>Other</u> State Funds</b>	<b>Up to \$60,000</b>	<b>Up to \$63,900</b>	<b>Up to \$68,054</b>

\*Estimated net impact based on University Of Missouri Healthcare and DSS responses.  
Numbers within parentheses: () indicate costs or losses.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
General Revenue	1 FTE	1 FTE	1 FTE
<b>Total Estimated Net Effect on FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>

☐ Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

☐ Estimated Net Effect (savings or increased revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Local Government</b>	<b>\$0</b>	<b>\$0 or Unknown</b>	<b>\$0 or Unknown</b>

## **FISCAL ANALYSIS**

### **ASSUMPTION**

#### **§§64.003 & 321.220 – Fire Protection District Boards Enacting Ordinances for Agricultural Buildings**

In response to similar legislation from this year, HB 533, officials from the **City of O’Fallon** assumed the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note.

#### **§§87.140, 87.145, 87.155, 87.260 & 87.350 – The Firefighters' Retirement System of St. Louis City**

In response to a similar legislation from this year, Perfected HB 147, officials from the **City of St. Louis** stated the proposed legislation would allow the trustees of the Firemen's Retirement System (FRS, a plan that was frozen in 2013) to act as trustees of the newer Firefighters' Retirement Plan (FRP) which originated in 2013 as part of a pension plan reform effort to address rising costs partly due to failures under the old FRS board. The reform was successful and has reduced pension costs which had been rising to an increasingly greater proportion of operating costs of the Fire Department. The proposed legislation jeopardizes the progress made through this reform effort.

**Oversight** notes this proposal allows the Board of the Firemen’s Retirement Plan of St. Louis to act on behalf of all other city firefighter retirement plans in St. Louis City including the Firefighter’s Retirement Plan of St. Louis.

**Oversight** assumes any decision by the Board to alter retirement benefits for the Firefighter’s Retirement Plan of St. Louis would be an indirect impact. Therefore, Oversight will reflect a zero impact in the fiscal note.

#### **§144.757 – Local Use Tax**

Officials from the **Office of Administration - Budget and Planning (B&P)** assume §144.757 specifies that the term “county or municipality” shall include the governing body of any taxing jurisdiction authorized to impose sales taxes for emergency services. The provision could increase TSR if such taxing jurisdictions receive voter approval and enact the use tax. DOR will be able to retain their 2% cost of collection fee.

Officials from the **Department of Revenue (DOR)** state currently, in statute, cities, counties and several other designated districts are allowed to collect a sale or use tax if adopted by their voters. This proposal intends to allow any jurisdiction authorized to collect a sales tax for emergency service districts to also put before the voters the question of whether to collect a use tax for those districts.

DOR records note there are only 8 emergency districts in the state allowed to collect sales tax currently. However, DOR's interpretation of "emergency services" districts includes ambulance districts (69 districts), fire protection districts (21 districts), and hospital districts (1 district).

It is unclear how many of these districts would want to collect a use tax and to get their citizens to support a use tax. Should any of these districts succeed in adopting a use tax then DOR will collect that money in its normal course of business. It should be noted that DOR is allowed to retain 1% of all sales or use tax money remitted to reimburse our collection costs.

This proposal could result in an unknown revenue to districts that adopt the use tax and therefore, DOR would also benefit by an unknown amount.

**Oversight** notes that this proposal would become effective on August 28, 2025, and the first election this issue could be presented to the voters would be the April 2026 general municipal election. This use tax would become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the use tax, which is estimated to be October 1, 2026 (FY 2027) if adopted by the voters. Use tax is remitted one month behind collection of the tax, so Oversight estimates an impact for FY 2027 of 8 months.

**Oversight** will show the potential fiscal impact to locals as \$0 (not approved by voters) to an unknown positive impact (local use tax approved by voters).

**Oversight** notes if a county approves the proposed use tax, DOR is allowed to retain 1% of collections which is deposited into general revenue. Oversight will show the potential fiscal impact to general revenue as \$0 (not approved by voters) to an unknown positive impact (local use tax approved by voters).

#### §§190.053, 190.076, 190.109, 190.112 & 190.166 – Emergency Medical Services

Officials from the **Department of Health and Senior Services (DHSS)** state Section 190.053.2 of the proposed legislation requires ambulance district board members to complete three hours of continuing education training for each term of office. Training shall be offered by a statewide association or program approved by the State Advisory Council on Emergency Medical Services. This will require the DHSS's Division of Regulation and Licensure's (DRL) Bureau of Emergency Medical Services (BEMS) to verify ambulance district board member training records through the licensure application review process and during inspections.

Section 190.053.3 immediately disqualifies from office any ambulance district board member who does not complete the required training under Section 190.053.2. Should a board member be found non-compliant with this provision, BEMS will be required to provide notice to the district board and other agencies in authority regarding the removal of the ineligible member.

Section 190.076 requires each ambulance district to be audited by an outside Certified Public

Accountant (CPA) firm at least once every three years. BEMS will verify audit compliance through the licensure application review process and during inspections.

Section 190.101 increases the number of members on the State Advisory Council on Emergency Medical Services from 16 to no more than 23, outlines membership requirements and changes member appointment responsibility from the Governor to the DHSS.

Sections 190.109.6(12) and 190.109.6(13) require the BEMS to promulgate rules related to the requirements for a ground ambulance service license including “participation with regional emergency medical services (EMS) advisory committees” and “ambulance service administrator qualifications.”

Section 190.112 requires licensed ambulance services to identify an individual to DHSS who will serve as the ambulance service administrator responsible for ambulance service operations and staffing. Additionally, the identified administrator is required to complete 40 initial training hours and two hours of continuing education annually related to the operations of an ambulance service. Training shall be offered by a statewide association or program approved by the State Advisory Council on Emergency Medical Services. Individuals serving as an ambulance service administrator as of August 28, 2025, will have until January 1, 2026, to demonstrate compliance with these provisions. This will require BEMS to verify training records through the licensure application review process for the individual administrator and the ambulance service, as well as during inspections of the ambulance service.

Section 190.166.1 allows the Department to refuse to issue, deny renewal of, or suspend an ambulance service license required pursuant to Section 190.109, or take other corrective actions based on the following:

- (1) Determined to be financially insolvent.
- (2) Inadequate personnel to provide basic emergency operations at a level in which one ambulance unit is available twenty-four hours per day, seven days per week, with at least two licensed emergency medical technicians and a reasonable plan and schedule for the services of a second ambulance.
- (3) Requires an inordinate amount of mutual aid from neighboring services (more than ten percent of calls in any given month or more than would be considered prudent to provide an appropriate level of response for the service area).
- (4) Principal manager, board members, or other executives determined to be criminally liable for actions related to the license or service provided.
- (5) License holder or principal manager, board members, or other executives determined by Centers for Medicare and Medicaid Services (CMS) to be ineligible for participation

in Medicare.

(6) License holder or principal manager, board members, or other executives determined by MO HealthNet Division to be ineligible for participation in MO HealthNet.

(7) Ambulance service administrator failed to meet the required qualifications or failed to complete training required under Section 190.112.

(8) Three or more board members failed to complete training required under Section 190.053 if the ambulance service is an ambulance district.

As a result, BEMS will be required to investigate ambulance service agency financial records, operations data, number of runs and responses, ambulance vehicle inventory, training records, and determine percentage of calls covered by other agencies giving mutual aid and/or appropriate level of response for a service area. A report will be prepared to determine what action should be taken by the Department.

Section 190.166.2 requires any ambulance service determined to be financially insolvent or its operations insufficient to submit a corrective plan within fifteen days. Said plan must be implemented within thirty days. Corrective plan collection and tracking will be completed by BEMS as part of the investigation required under Section 190.166.1.

Section 190.166.3 of the proposed legislation requires the department to “provide notice of any determination by the department of insolvency or insufficiency of operations of a license holder to other license holders operating in the license holder's vicinity, members of the general assembly who represent the license holder's service area, the governing officials of any county or municipal entity in the license holder's service area, the appropriate regional emergency medical services advisory committee, and the state advisory council on emergency medical services.” The BEMS has the ability to mail or email a notice to all entities required by this section.

Section 190.166.4 of the proposed legislation requires the DHSS to, upon taking disciplinary action, immediately engage with other license holders in the affected area and allows the license holder to enter into an agreement with other license holders to provide services to the affected area. Agreements between the license holders may include an agreement to provide services, a joint powers agreement, formal consideration, or some payment for services rendered. BEMS will work with license holders as needed to ensure services are provided to any area affected by disciplinary action and will track all agreements received.

Section 190.166.5 states that any license holder who provides assistance to a service area affected by disciplinary action has a right to seek reasonable compensation from the license holder whose license has been suspended. Reasonable compensation may include expenses incurred in actual responses and reasonable expenses to maintain ambulance service. The license holder providing assistance is entitled to an award of costs and reasonable attorney fees in any action to enforce these provisions.

Should the proposed legislation become law, BEMS will offer an educational presentation to ambulance districts that will review the law, the new requirements, and what BEMS will be reviewing during inspections and complaints as a result.

The DHSS will need one full-time Regulatory Auditor (\$59,112) to carry out the provisions outlined in the proposed legislation. This is assumed to be a telecommuter position.

**Oversight** does not have information to the contrary and therefore, Oversight will reflect the estimates as provided by the DHSS.

§190.800 - Ground ambulance service reimbursement allowance tax

In response to similar legislation from the current session (HB 1133), officials from the **University of Missouri Health Care (UMHC)** provided an updated response stating they have reviewed the proposed legislation and have determined that, as written, using the State MMIS (Medicaid Management Information System) data for CY2023 the positive benefit would be \$35,000 and using the State MMIS data for CY2024 the positive benefit would be \$60,000.

**Oversight** notes the UMHC would have a positive benefit of up to \$60,000 annually from the enhanced fee reimbursement.

Officials from the **Department of Social Services (DSS)** assume no impact from this proposal. DSS states the passage of the proposed legislation would allow a new ground ambulance provider to pay an ambulance service reimbursement allowance tax. By adding this provider, the MO HealthNet Division (MHD) estimates that there would be a net increase in revenue in the Ambulance Federal Reimbursement Allowance (AFRA) fund. However, this would be offset by a decrease in the GR amount by that same amount annually. DSS anticipates the following for FYs 26 thru 28.

		Ambulance Federal Reimbursement Allowance
	General Revenue	
FY 2026	\$ (60,000)	\$ 60,000
FY 2027	\$ (63,900)	\$ 63,900
FY 2028	\$ (68,054)	\$ 68,054
	\$ (191,954)	\$ 191,954

Upon further inquiry, **Oversight** notes this would be an unknown savings to GR.

§ 197.135 - Specialty hospital forensic examinations of victims of sexual offenses

Officials from the **Department of Health and Senior Services** state Section 197.135.7 of the proposed legislation exempts specialty hospitals from Sections 192.2520 and 197.135, RSMo, which set forth the mandatory forensic exams and evidence collection for sexual assaults and being part of the Sexual Assault Network tele-reporting. Specialty hospitals would be exempt only if they have a policy to transfer those patients to an acute care hospital with an Emergency Department. The Division of Regulation and Licensure's (DRL) Section for Health Standards and Licensure (HSL) is responsible for conducting inspections of hospitals. Should the proposed legislation become law, HSL would make review of this policy part of the inspection protocol. Adding this component to inspection protocol would be within the normal ebb and flow of work scope.

It is assumed that the Department can absorb the costs of this bill with current resources. However, if the workload significantly increased or other legislation was enacted, additional resources would be requested through the appropriation process.

**Oversight** does not have any information to the contrary. Therefore, Oversight assumes DHSS will be able to perform any additional duties required by this proposal with current staff and resources and will reflect no fiscal impact to DHSS for fiscal note purposes.

§§321.552, 321.554, 321.556 – Taxes for Emergency Services

Officials from **Office of Administration - Budget and Planning (B&P)** assume these sections remove demographic language from the bill that excludes specific counties in the state from imposing ambulance and fire protection district sales taxes to support emergency services. DOR's retained collection fee will increase TSR because DOR will be able to collect its 1% administration fee for handling the collection of the tax. B&P defers to DOR for more specific estimates of actual collection costs.

Section 321.552 increases the sales tax that districts can impose from 1/2% to 1%. Additional sales taxes must be approved through a vote with specific ballot language. As additional sales taxes are increased, total state revenue may increase to the extent DOR collection fees increase.

Officials from the **Department of Revenue (DOR)** assume this proposal would allow any governing body of an ambulance or fire protection district to impose a sales tax in an amount up to one percent on all retail sales made in such district. Previously the cap was at one-half of one percent.

This proposal would not allow the districts in Clay, Greene, Jackson, Jefferson, St. Charles County, and St. Louis City to increase their rates. In order to increase their sales tax, the district would be required to hold an election and notify the Department of the increase. The first available election would be April 2026, so the tax would not be collected until October 2026 (FY 2027) and remitted starting November 2026.



DOR notes that DOR is able to retain 1% of all sales tax collected as reimbursement of DOR's collection costs. The amount retained is deposited into general revenue.

DOR notes that some districts already have a sales tax that varies from 0.375% to 0.5%. DOR is unable to predict how many ambulance and fire districts that don't have this sales tax will adopt one. This will not have a fiscal impact on the Department to administer unless a political subdivision adopts the sales tax rate. At that time, it would cost \$7,327 to update DOR's computer system per political subdivision rate change.

This proposal also requires that if a district passes a sales tax, they must adjust their levy to account for this additional funding. Additionally, this proposal establishes procedures that allow citizens to repeal this sales tax in the future. These provisions will not impact DOR.

**Oversight** does not have information to the contrary and therefore, Oversight will reflect the estimates as provided by DOR for the potential increase in revenue from the 1% administration fee and the cost for computer updates to DOR's system for each political subdivision. Oversight notes in order for the updates to DOR's computer system to reach the \$250,000 threshold, 34 (\$250,000/\$7,327) political subdivisions would need to adopt a new sales tax rate. Those costs would also be offset by the 1% administration fee. Oversight does not have enough information at this time to determine the amount of revenue that would be generated from these political subdivisions if a new sales tax on emergency services is adopted. Therefore, until more information is available, Oversight will assume the unknown impact to GR will not meet the \$250,000 threshold.

**Oversight** is unclear how many additional governing bodies of these counties would impose a sales tax. Therefore, Oversight will reflect a \$0 (no sales tax adopted) or unknown revenue to these LPS for this proposal.

In response to similar legislation from this year, HCS for HB 1268, officials from the **Kansas City Election Board** stated that depending on when the election is held, costs could range up to \$800,000. The state would pay their pro-rata share based on registered voters.

**Oversight** assumes the timing for an election to adopt a sales tax for emergency services would take place during a regular election cycle (April or November). Therefore, Oversight will assume no direct fiscal impact from this proposal for election costs.

#### Responses regarding the proposed legislation as a whole

Officials from the **Office of Attorney General (AGO)** assume any potential litigation costs arising from this proposal can be absorbed with existing resources. The AGO may seek additional appropriations if the proposal results in a significant increase in litigation or investigation costs.

**Oversight** does not have any information to the contrary. Therefore, Oversight assumes the AGO will be able to perform any additional duties required by this proposal with current staff and resources and will reflect no fiscal impact to the AGO for fiscal note purposes.

Officials from the **Department of Public Safety (Fire Safety)**, the **Missouri Department of Agriculture**, the **MoDOT & Patrol Employees' Retirement System**, the **Office of the State Treasurer, Kansas City**, the **Phelps County Sheriff's Office**, the **Branson Police Department**, the **Kansas City Police Department**, the **St. Louis County Police Department**, the **County Employees Retirement Fund**, the **Public Schools and Education Employee Retirement Systems**, the **Sheriff's Retirement System**, the **Joint Committee on Administrative Rules**, the **Joint Committee on Public Employee Retirement**, the **Missouri Office of Prosecution Services**, the **Missouri State Employee's Retirement System**, the **Office of the State Courts Administrator** and the **State Tax Commission** each assume the proposal will have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

Officials from the **Office of the Secretary of State (SOS)** note many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. The SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact for this fiscal note to the SOS for Administrative Rules is less than \$5,000. The SOS recognizes that this is a small amount and does not expect that additional funding would be required to meet these costs. However, the SOS also recognizes that many such bills may be passed by the General Assembly in a given year and that collectively the costs may be in excess of what the office can sustain with its core budget. Therefore, the SOS reserves the right to request funding for the cost of supporting administrative rules requirements should the need arise based on a review of the finally approved bills signed by the governor.

**Oversight** only reflects the responses received from state agencies and political subdivisions; however, other cities, local election authorities, counties, county assessors, local law enforcement agencies, fire protection districts, ambulance districts, retirement agencies and hospitals were requested to respond to this proposed legislation but did not. A listing of political subdivisions included in the Missouri Legislative Information System (MOLIS) database is available upon request.

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
<b>GENERAL REVENUE</b>			
<u>Potential Revenue Gain - §144.757 - DOR 1% Collection Fee p. 4</u>	\$0	\$0 or Unknown	\$0 or Unknown
<u>Revenue – DOR – potential collection of 1% administration fee on the adoption of a sales tax for emergency services §§321.552, 321.554, 321.556 p. 9</u>	\$0	\$0 or Unknown	\$0 or Unknown
<u>Costs – DHSS - §§190.053, 190.076, 190.109, 190.112 &amp; 190.166 p. 7</u>			
Personal Service	(\$49,260)	(\$60,294)	(\$61,500)
Fringe Benefits	(\$32,903)	(\$39,958)	(\$40,441)
Exp. & Equip.	(\$9,486)	(\$6,855)	(\$6,993)
<b>Total Costs - DHSS</b>	<b>(\$91,649)</b>	<b>(\$107,108)</b>	<b>(\$108,934)</b>
FTE Change	1 FTE	1 FTE	1 FTE
<u>Cost – DOR – updates to computer system per local political subdivision’s rate change §144.757 and §§321.552, 321.554, 321.556 p. 4 &amp; 9</u>	\$0	\$0 or (Unknown)	\$0 or (Unknown)
<u>Savings - DSS (§190.800) Offset – provider tax being paid by UMHC, rather than GR p. 7</u>	Unknown	Unknown	Unknown
<b>ESTIMATED NET EFFECT ON GENERAL REVENUE</b>	<b><u>(Less than \$91,649)</u></b>	<b><u>(More or less than \$107,108)</u></b>	<b><u>(More or less than \$108,934)</u></b>
Estimated Net FTE Change on General Revenue	1 FTE	1 FTE	1 FTE
<b>UNIVERSITY OF MISSOURI HEALTHCARE</b>			
<u>Cost - UMHC (§190.800) Payment of ambulance provider tax p. 7</u>	(Unknown)	(Unknown)	(Unknown)

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
<u>Income</u> – UMHC (§190.800) enhanced fee drawdown p. 7	<u>Unknown</u>	<u>Unknown</u>	<u>Unknown</u>
<b>ESTIMATED NET EFFECT ON THE UNIVERSITY OF MISSOURI HEALTHCARE</b>	<b><u>Up to \$60,000</u></b>	<b><u>Up to \$63,900</u></b>	<b><u>Up to \$68,054</u></b>

<u>FISCAL IMPACT – Local Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
<b>LOCAL POLITICAL SUBDIVISIONS</b>			
<u>Potential Revenue Gain</u> - §144.757 - Local Use Tax p. 4	\$0	\$0 or Unknown	\$0 or Unknown
<u>Revenue</u> – potential revenue on new sales taxes adopted for emergency services §§321.552, 321.554, 321.556 p. 9	<u>\$0</u>	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>
<b>ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS</b>	<b><u>\$0</u></b>	<b><u>\$0 or Unknown</u></b>	<b><u>\$0 or Unknown</u></b>

FISCAL IMPACT – Small Business

Small businesses within a taxing district for emergency services could be impacted by this proposal. (§§321.552, 321.554, 321.556)

FISCAL DESCRIPTION

This act modifies provisions relating to emergency services.

FIRE PROTECTION ORDINANCES

This act provides that any fire protection or fire prevention ordinance adopted by any county in this state shall not 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. (Section 64.003)

Additionally, current law authorizes fire protection district boards to adopt and amend fire protection and fire prevention ordinances. This act provides that any fire protection and fire prevention ordinances adopted shall not 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. (Section 321.220)

#### FIREMEN'S RETIREMENT SYSTEM OF ST. LOUIS

This act provides that the Board of Trustees of the Firemen's Retirement System of St. Louis ("Board") shall not be prevented from simultaneously acting as the trustees of any other pension plan that provides retirement, disability, and death benefits for firefighters employed by St. Louis City. The administration of the other plan shall be in accordance with the terms of such plan. Additionally, the administration of the other plan includes the ability of the Board to establish rules and regulations for the administration of the plan's funds and for the transaction of the plan's business. The Board shall maintain separate records of all proceedings of the pension plan.

Furthermore, this act provides that the Board of Trustees shall have the authority and discretion to invest funds of the other pension plan in property of any kind. The Board may choose to invest the funds of the Firemen's Retirement System of St. Louis and the funds of the plan in the same investments if the amounts invested and the gains, profits, or losses are accounted for separately. No benefits due from the pension plan shall be paid from the funds of the System. Additionally, no expenses incurred by the Board in the administration of the other pension plan or in the investment of the other pension plan's funds shall be paid by the funds of the System. Finally, nothing in this act shall prevent the Board of Aldermen of St. Louis City from adopting ordinances relating to the pensioning of firefighters and their dependents in regards to other pension plans administered by the Board.

#### LOCAL USE TAXES

Current law authorizes counties and municipalities to impose a local use tax if a local sales tax is imposed. This act extends such authority to any political subdivision with the ability to impose a sales tax for emergency services. (Section 144.757)

#### AMBULANCE DISTRICT TRAINING

This act modifies training requirements for members of an ambulance district board of directors. Under this act, board members shall complete three hours of continuing education for each term of office. Failure to do so shall result in immediate disqualification and the office shall be vacant until filled.

Under this act, each ambulance district shall arrange for an audit of the district's records and accounts every three years by a certified public accountant. The audit shall be made available to the public on the district's website or otherwise freely available by other electronic means.

The Department of Health and Senior Services, as a part of regulating ground ambulance service licenses, shall promulgate rules regarding participation with regional emergency medical services advisory committees and ambulance service administrator qualifications.

This act requires ambulance services to report to the Department individuals serving as ambulance service administrators. These administrators shall be required to complete training as described in the act.

Finally, the Department may refuse to issue, deny renewal of, or suspend a license required for ground ambulance services or take other corrective actions for reasons specified in the act. If the Department makes a determination of insolvency or insufficiency of services, then the Department may require the license holder to submit and complete a corrective plan, as described in the act.

The Department shall be required to provide notice of any determination of insolvency or insufficiency of services to persons and entities specified in the act. The Department shall immediately engage with other license holders in the area to determine how ground ambulance services may be provided to the affected area during the service disruption. Assisting license holders may be compensated for such assistance as described in the act.

Under this act, a specialty hospital, meaning a hospital other than a general acute care hospital, shall not be required to comply with certain statutory provisions relating to forensic examinations of victims of sexual assault if such hospital has in place a policy for the transfer of such victims to an appropriate hospital with an emergency department.

Under current law certain medical professionals, individuals with first aid training, or in cases of suicide attempts, any other individual renders emergency care or assistance at a scene of an emergency or accident, then such individual shall not liable for any civil damages except if damages are caused by gross negligence or willful or wanton acts. This act expands such liability protections to any person rendering emergency care or assistance. (Sections 190.053, 190.076, 190.109, 190.112, 190.166, 197.135, and 537.038)

#### STATE ADVISORY COUNCIL ON EMERGENCY MEDICAL SERVICES

This act modifies the State Advisory Council on Emergency Medical Services by changing the number of council members from 16 to no more than 23 and specifying the members who shall serve on the Council. Currently, members are appointed by the Governor with the advice and consent of the Senate. Under this act, the Director of the Department of Health and Senior Services, the regional EMS advisory committees, and the Time-Critical Diagnosis Advisory Committee shall appoint members. (Section 190.101)

#### GROUND AMBULANCE SERVICE REIMBURSEMENT ALLOWANCE

Current law establishing the Ground Ambulance Service Reimbursement Allowance excludes any ambulance service owned or operated by an entity owned and operated by Missouri, including any hospital owned or operated by the University of Missouri Board of Curators. This act removes this exception. (Section 190.800)

#### FIRE PROTECTION AND AMBULANCE DISTRICTS SALES TAX

Current law authorizes ambulance and fire protection districts in certain counties to propose a sales tax at a rate of up to 0.5%. This act allows such districts to propose a sales tax of up to 1.0%, and repeals a prohibition on certain counties imposing such tax. (Sections 321.552 to 321.556)

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

#### SOURCES OF INFORMATION

Missouri Department of Agriculture  
MoDOT & Patrol Employees' Retirement System  
Office of the State Treasurer  
Kansas City  
O'Fallon  
Florissant Valley Fire Protection District  
Office of Administration  
    Budget and Planning  
Department of Revenue  
Kansas City Election Board  
Branson Police Department  
Kansas City Police Department  
St. Louis County Police Department  
County Employees Retirement Fund  
Office of the Secretary of State  
State Tax Commission  
Attorney General's Office  
Department of Health and Senior Services  
Department of Public Safety  
    Division of Fire Safety  
Department of Social Services  
Joint Committee on Administrative Rules  
Office of the State Courts Administrator  
St. Louis City  
University of Missouri Healthcare  
Phelps County Sheriff's Office

L.R. No. 0908S.05T

Bill No. Truly Agreed To and Finally Passed SS for SCS for SB 271

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Public Schools and Education Employee Retirement Systems

Sheriff's Retirement System

Joint Committee on Public Employee Retirement

Missouri Office of Prosecution Services

Missouri State Employee's Retirement System



Julie Morff

Director

June 23, 2025



Jessica Harris

Assistant Director

June 23, 2025