

FIRST REGULAR SESSION

SENATE BILL NO. 354

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR HOUGH.

1466S.01I

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 321.552, RSMo, and to enact in lieu thereof one new section relating to a sales tax for emergency services.

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

Section A. Section 321.552, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 321.552,
3 to read as follows:

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

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

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.

✓