

**SENATE AMENDMENT NO. \_\_\_\_\_**

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend Senate Bill No. 743, Page 1, Section A, Line 3,

2 by inserting after all of said line the following:

3 "94.900. 1. (1) The governing body of the following  
4 cities may impose a tax as provided in this section:

5 (a) Any city of the third classification with more  
6 than ten thousand eight hundred but less than ten thousand  
7 nine hundred inhabitants located at least partly within a  
8 county of the first classification with more than one  
9 hundred eighty-four thousand but less than one hundred  
10 eighty-eight thousand inhabitants;

11 (b) Any city of the fourth classification with more  
12 than four thousand five hundred but fewer than five thousand  
13 inhabitants;

14 (c) Any city of the fourth classification with more  
15 than eight thousand nine hundred but fewer than nine  
16 thousand inhabitants;

17 (d) Any home rule city with more than forty-eight  
18 thousand but fewer than forty-nine thousand inhabitants;

19 (e) Any home rule city with more than seventy-three  
20 thousand but fewer than seventy-five thousand inhabitants;

21 (f) Any city of the fourth classification with more  
22 than thirteen thousand five hundred but fewer than sixteen  
23 thousand inhabitants;

24 (g) Any city of the fourth classification with more  
25 than seven thousand but fewer than eight thousand  
26 inhabitants;

27 (h) Any city of the fourth classification with more  
28 than four thousand but fewer than four thousand five hundred  
29 inhabitants and located in any county of the first  
30 classification with more than one hundred fifty thousand but  
31 fewer than two hundred thousand inhabitants;

32 (i) Any city of the third classification with more  
33 than thirteen thousand but fewer than fifteen thousand  
34 inhabitants and located in any county of the third  
35 classification without a township form of government and  
36 with more than thirty-three thousand but fewer than thirty-  
37 seven thousand inhabitants; [or]

38 (j) Any city of the fourth classification with more  
39 than three thousand but fewer than three thousand three  
40 hundred inhabitants and located in any county of the third  
41 classification without a township form of government and  
42 with more than eighteen thousand but fewer than twenty  
43 thousand inhabitants and that is not the county seat of such  
44 county; or

45 (k) Any city with more than eighteen thousand but  
46 fewer than twenty thousand inhabitants and that is the  
47 county seat of a county with more than forty thousand but  
48 fewer than fifty thousand inhabitants.

49 (2) The governing body of any city listed in  
50 subdivision (1) of this subsection is hereby authorized to  
51 impose, by ordinance or order, a sales tax in the amount of  
52 up to one-half of one percent on all retail sales made in  
53 such city which are subject to taxation under the provisions  
54 of sections 144.010 to 144.525 for the purpose of improving  
55 the public safety for such city, including but not limited  
56 to expenditures on equipment, city employee salaries and  
57 benefits, and facilities for police, fire and emergency  
58 medical providers. The tax authorized by this section shall  
59 be in addition to any and all other sales taxes allowed by

60 law, except that no ordinance or order imposing a sales tax  
 61 pursuant to the provisions of this section shall be  
 62 effective unless the governing body of the city submits to  
 63 the voters of the city, at a county or state general,  
 64 primary or special election, a proposal to authorize the  
 65 governing body of the city to impose a tax.

66 2. If the proposal submitted involves only  
 67 authorization to impose the tax authorized by this section,  
 68 the ballot of submission shall contain, but need not be  
 69 limited to, the following language:

70 Shall the city of \_\_\_\_\_ (city's name) impose a  
 71 citywide sales tax of \_\_\_\_\_ (insert amount)  
 72 for the purpose of improving the public safety of  
 73 the city?

74  YES  NO

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

79 If a majority of the votes cast on the proposal by the  
 80 qualified voters voting thereon are in favor of the proposal  
 81 submitted pursuant to this subsection, then the ordinance or  
 82 order and any amendments thereto shall be in effect on the  
 83 first day of the second calendar quarter after the director  
 84 of revenue receives notification of adoption of the local  
 85 sales tax. If a proposal receives less than the required  
 86 majority, then the governing body of the city shall have no  
 87 power to impose the sales tax herein authorized unless and  
 88 until the governing body of the city shall again have  
 89 submitted another proposal to authorize the governing body  
 90 of the city to impose the sales tax authorized by this  
 91 section and such proposal is approved by the required  
 92 majority of the qualified voters voting thereon. However,

93 in no event shall a proposal pursuant to this section be  
94 submitted to the voters sooner than twelve months from the  
95 date of the last proposal pursuant to this section.

96 3. All revenue received by a city from the tax  
97 authorized under the provisions of this section shall be  
98 deposited in a special trust fund and shall be used solely  
99 for improving the public safety for such city for so long as  
100 the tax shall remain in effect.

101 4. Once the tax authorized by this section is  
102 abolished or is terminated by any means, all funds remaining  
103 in the special trust fund shall be used solely for improving  
104 the public safety for the city. Any funds in such special  
105 trust fund which are not needed for current expenditures may  
106 be invested by the governing body in accordance with  
107 applicable laws relating to the investment of other city  
108 funds.

109 5. All sales taxes collected by the director of the  
110 department of revenue under this section on behalf of any  
111 city, less one percent for cost of collection which shall be  
112 deposited in the state's general revenue fund after payment  
113 of premiums for surety bonds as provided in section 32.087,  
114 shall be deposited in a special trust fund, which is hereby  
115 created, to be known as the "City Public Safety Sales Tax  
116 Trust Fund". The moneys in the trust fund shall not be  
117 deemed to be state funds and shall not be commingled with  
118 any funds of the state. The provisions of section 33.080 to  
119 the contrary notwithstanding, money in this fund shall not  
120 be transferred and placed to the credit of the general  
121 revenue fund. The director of the department of revenue  
122 shall keep accurate records of the amount of money in the  
123 trust and which was collected in each city imposing a sales  
124 tax pursuant to this section, and the records shall be open  
125 to the inspection of officers of the city and the public.

126 Not later than the tenth day of each month the director of  
127 the department of revenue shall distribute all moneys  
128 deposited in the trust fund during the preceding month to  
129 the city which levied the tax; such funds shall be deposited  
130 with the city treasurer of each such city, and all  
131 expenditures of funds arising from the trust fund shall be  
132 by an appropriation act to be enacted by the governing body  
133 of each such city. Expenditures may be made from the fund  
134 for any functions authorized in the ordinance or order  
135 adopted by the governing body submitting the tax to the  
136 voters.

137         6. The director of the department of revenue may make  
138 refunds from the amounts in the trust fund and credited to  
139 any city for erroneous payments and overpayments made, and  
140 may redeem dishonored checks and drafts deposited to the  
141 credit of such cities. If any city abolishes the tax, the  
142 city shall notify the director of the department of revenue  
143 of the action at least ninety days prior to the effective  
144 date of the repeal and the director of the department of  
145 revenue may order retention in the trust fund, for a period  
146 of one year, of two percent of the amount collected after  
147 receipt of such notice to cover possible refunds or  
148 overpayment of the tax and to redeem dishonored checks and  
149 drafts deposited to the credit of such accounts. After one  
150 year has elapsed after the effective date of abolition of  
151 the tax in such city, the director of the department of  
152 revenue shall remit the balance in the account to the city  
153 and close the account of that city. The director of the  
154 department of revenue shall notify each city of each  
155 instance of any amount refunded or any check redeemed from  
156 receipts due the city.

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

160           Further amend the title and enacting clause accordingly.