

SECOND REGULAR SESSION

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

# HOUSE BILL NOS. 2188, 1533, 1393, 2114 & 2113

98TH GENERAL ASSEMBLY

5474H.02P

D. ADAM CRUMBLISS, Chief Clerk

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## AN ACT

To repeal sections 67.1360, 94.902, 182.802, 192.300, 205.205, 221.407, 321.242, and 321.246, RSMo, and to enact in lieu thereof nine new sections relating to political subdivisions.

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

Section A. Sections 67.1360, 94.902, 182.802, 192.300, 205.205, 221.407, 321.242, and  
2 321.246, RSMo, are repealed and nine new sections enacted in lieu thereof, to be known as  
3 sections 67.1360, 67.1790, 94.902, 182.802, 192.300, 205.205, 221.407, 321.242 and 321.246,  
4 to read as follows:

67.1360. 1. The governing body of the following cities and counties may impose a tax  
2 as provided in this section:

3 (1) A city with a population of more than seven thousand and less than seven thousand  
4 five hundred;

5 (2) A county with a population of over nine thousand six hundred and less than twelve  
6 thousand which has a total assessed valuation of at least sixty-three million dollars, if the county  
7 submits the issue to the voters of such county prior to January 1, 2003;

8 (3) A third class city which is the county seat of a county of the third classification  
9 without a township form of government with a population of at least twenty-five thousand but  
10 not more than thirty thousand inhabitants;

11 (4) Any fourth class city having, according to the last federal decennial census, a  
12 population of more than one thousand eight hundred fifty inhabitants but less than one thousand  
13 nine hundred fifty inhabitants in a county of the first classification with a charter form of

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

14 government and having a population of greater than six hundred thousand but less than nine  
15 hundred thousand inhabitants;

16 (5) Any city having a population of more than three thousand but less than eight  
17 thousand inhabitants in a county of the fourth classification having a population of greater than  
18 forty-eight thousand inhabitants;

19 (6) Any city having a population of less than two hundred fifty inhabitants in a county  
20 of the fourth classification having a population of greater than forty-eight thousand inhabitants;

21 (7) Any fourth class city having a population of more than two thousand five hundred  
22 but less than three thousand inhabitants in a county of the third classification having a population  
23 of more than twenty-five thousand but less than twenty-seven thousand inhabitants;

24 (8) Any third class city with a population of more than three thousand two hundred but  
25 less than three thousand three hundred located in a county of the third classification having a  
26 population of more than thirty-five thousand but less than thirty-six thousand;

27 (9) Any county of the second classification without a township form of government and  
28 a population of less than thirty thousand;

29 (10) Any city of the fourth class in a county of the second classification without a  
30 township form of government and a population of less than thirty thousand;

31 (11) Any county of the third classification with a township form of government and a  
32 population of at least twenty-eight thousand but not more than thirty thousand;

33 (12) Any city of the fourth class with a population of more than one thousand eight  
34 hundred but less than two thousand in a county of the third classification with a township form  
35 of government and a population of at least twenty-eight thousand but not more than thirty  
36 thousand;

37 (13) Any city of the third class with a population of more than seven thousand two  
38 hundred but less than seven thousand five hundred within a county of the third classification with  
39 a population of more than twenty-one thousand but less than twenty-three thousand;

40 (14) Any fourth class city having a population of more than two thousand eight hundred  
41 but less than three thousand one hundred inhabitants in a county of the third classification with  
42 a township form of government having a population of more than eight thousand four hundred  
43 but less than nine thousand inhabitants;

44 (15) Any fourth class city with a population of more than four hundred seventy but less  
45 than five hundred twenty inhabitants located in a county of the third classification with a  
46 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

47 (16) Any third class city with a population of more than three thousand eight hundred  
48 but less than four thousand inhabitants located in a county of the third classification with a  
49 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

50 (17) Any fourth class city with a population of more than four thousand three hundred  
51 but less than four thousand five hundred inhabitants located in a county of the third classification  
52 without a township form of government with a population greater than sixteen thousand but less  
53 than sixteen thousand two hundred inhabitants;

54 (18) Any fourth class city with a population of more than two thousand four hundred but  
55 less than two thousand six hundred inhabitants located in a county of the first classification  
56 without a charter form of government with a population of more than fifty-five thousand but less  
57 than sixty thousand inhabitants;

58 (19) Any fourth class city with a population of more than two thousand five hundred but  
59 less than two thousand six hundred inhabitants located in a county of the third classification with  
60 a population of more than nineteen thousand one hundred but less than nineteen thousand two  
61 hundred inhabitants;

62 (20) Any county of the third classification without a township form of government with  
63 a population greater than sixteen thousand but less than sixteen thousand two hundred  
64 inhabitants;

65 (21) Any county of the second classification with a population of more than forty-four  
66 thousand but less than fifty thousand inhabitants;

67 (22) Any third class city with a population of more than nine thousand five hundred but  
68 less than nine thousand seven hundred inhabitants located in a county of the first classification  
69 without a charter form of government and with a population of more than one hundred  
70 ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants;

71 (23) Any city of the fourth classification with more than five thousand two hundred but  
72 less than five thousand three hundred inhabitants located in a county of the third classification  
73 without a township form of government and with more than twenty-four thousand five hundred  
74 but less than twenty-four thousand six hundred inhabitants;

75 (24) Any third class city with a population of more than nineteen thousand nine hundred  
76 but less than twenty thousand in a county of the first classification without a charter form of  
77 government and with a population of more than one hundred ninety-eight thousand but less than  
78 one hundred ninety-eight thousand two hundred inhabitants;

79 (25) Any city of the fourth classification with more than two thousand six hundred but  
80 less than two thousand seven hundred inhabitants located in any county of the third classification  
81 without a township form of government and with more than fifteen thousand three hundred but  
82 less than fifteen thousand four hundred inhabitants;

83 (26) Any county of the third classification without a township form of government and  
84 with more than fourteen thousand nine hundred but less than fifteen thousand inhabitants;

85 (27) Any city of the fourth classification with more than five thousand four hundred but  
86 fewer than five thousand five hundred inhabitants and located in more than one county;

87 (28) Any city of the fourth classification with more than six thousand three hundred but  
88 fewer than six thousand five hundred inhabitants and located in more than one county through  
89 the creation of a tourism district which may include, in addition to the geographic area of such  
90 city, the area encompassed by the portion of the school district, located within a county of the  
91 first classification with more than ninety-three thousand eight hundred but fewer than  
92 ninety-three thousand nine hundred inhabitants, having an average daily attendance for school  
93 year 2005-06 between one thousand eight hundred and one thousand nine hundred;

94 (29) Any city of the fourth classification with more than seven thousand seven hundred  
95 but less than seven thousand eight hundred inhabitants located in a county of the first  
96 classification with more than ninety-three thousand eight hundred but less than ninety-three  
97 thousand nine hundred inhabitants;

98 (30) Any city of the fourth classification with more than two thousand nine hundred but  
99 less than three thousand inhabitants located in a county of the first classification with more than  
100 seventy-three thousand seven hundred but less than seventy-three thousand eight hundred  
101 inhabitants;

102 (31) Any city of the third classification with more than nine thousand three hundred but  
103 less than nine thousand four hundred inhabitants;

104 (32) Any city of the fourth classification with more than three thousand eight hundred  
105 but fewer than three thousand nine hundred inhabitants and located in any county of the first  
106 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine  
107 thousand eight hundred inhabitants;

108 (33) Any city of the fourth classification with more than one thousand eight hundred but  
109 fewer than one thousand nine hundred inhabitants and located in any county of the first  
110 classification with more than one hundred thirty-five thousand four hundred but fewer than one  
111 hundred thirty-five thousand five hundred inhabitants;

112 (34) Any county of the third classification without a township form of government and  
113 with more than twelve thousand one hundred but fewer than twelve thousand two hundred  
114 inhabitants;

115 (35) Any city of the fourth classification with more than three thousand eight hundred  
116 but fewer than four thousand inhabitants and located in more than one county; provided,  
117 however, that motels owned by not-for-profit organizations are exempt; [or]

118 (36) Any city of the fourth classification with more than five thousand but fewer than  
119 five thousand five hundred inhabitants and located in any county with a charter form of

120 government and with more than two hundred thousand but fewer than three hundred fifty  
121 thousand inhabitants; or

122 (37) Any city of the fourth classification with more than one thousand fifty but  
123 fewer than one thousand two hundred inhabitants and located in any county of the first  
124 classification with more than ninety-two thousand but fewer than one hundred one  
125 thousand inhabitants.

126 2. The governing body of any city or county listed in subsection 1 of this section may  
127 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels,  
128 bed and breakfast inns and campgrounds and any docking facility which rents slips to  
129 recreational boats which are used by transients for sleeping, which shall be at least two percent,  
130 but not more than five percent per occupied room per night, except that such tax shall not  
131 become effective unless the governing body of the city or county submits to the voters of the city  
132 or county at a state general, primary or special election, a proposal to authorize the governing  
133 body of the city or county to impose a tax pursuant to the provisions of this section and section  
134 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any  
135 charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law  
136 and the proceeds of such tax shall be used by the city or county solely for funding the promotion  
137 of tourism. Such tax shall be stated separately from all other charges and taxes.

67.1790. 1. The governing body of any county of the first classification with more  
2 than two hundred sixty thousand but fewer than three hundred thousand inhabitants or  
3 any city within such county may impose by order or ordinance a sales tax on all retail sales  
4 made within the county or city that are subject to sales tax under chapter 144 for the  
5 purpose of funding early childhood education programs in the county or city. The tax shall  
6 not exceed one quarter of one percent and shall be imposed solely for the purpose of  
7 funding early childhood education programs in the county or city. The tax authorized in  
8 this section shall be in addition to all other sales taxes imposed by law and shall be stated  
9 separately from all other charges and taxes. The order or ordinance imposing a sales tax  
10 under this section shall not become effective unless the governing body of the county or city  
11 submits to the voters residing within the county or city, at a general election, a proposal to  
12 authorize the governing body of the county or city to impose a tax under this section.

13 2. The question of whether the tax authorized by this section shall be imposed shall  
14 be submitted in substantially the following form:

15 OFFICIAL BALLOT

16 Shall ..... (name of county/city) impose a (countywide/citywide) sales tax  
17 at a rate of (insert rate) percent for the purpose of funding early childhood education in  
18 the county or city?

19  YES  NO

20 **If you are in favor of the question, place an "X" in the box opposite "YES". If you are**  
21 **opposed to the question, place an "X" in the box opposite "NO".**

22

23 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**  
24 **favor of the question, the order or ordinance shall become effective on the first day of the**  
25 **second calendar quarter after the director of revenue receives notice of the adoption of the**  
26 **tax. If a majority of the votes cast on the question by the qualified voters voting thereon**  
27 **are opposed to the question, the county or city may not impose the sales tax authorized**  
28 **under this section unless and until the question is resubmitted under this section to the**  
29 **qualified voters and such question is approved by a majority of the qualified voters voting**  
30 **on the question.**

31 **3. On or after the effective date of any tax authorized under this section, the county**  
32 **or city that imposed the tax shall enter into an agreement with the director of the**  
33 **department of revenue for the purpose of collecting the tax authorized in this section. On**  
34 **or after the effective date of the tax the director of revenue shall be responsible for the**  
35 **administration, collection, enforcement, and operation of the tax, and sections 32.085 and**  
36 **32.087 shall apply. All revenue collected under this section by the director of the**  
37 **department of revenue on behalf of any county or city, except for one percent for the cost**  
38 **of collection which shall be deposited in the state's general revenue fund, shall be deposited**  
39 **in a special trust fund, which is hereby created and shall be known as the "Early**  
40 **Childhood Education Sales Tax Trust Fund" and shall be used solely for the designated**  
41 **purposes. Moneys in the fund shall not be deemed to be state funds and shall not be**  
42 **commingled with any funds of the state. The director may make refunds from the amounts**  
43 **in the trust fund and credited to the county or city for erroneous payments and**  
44 **overpayments made and may redeem dishonored checks and drafts deposited to the credit**  
45 **of such county or city. Any funds in the special trust fund that are not needed for current**  
46 **expenditures shall be invested in the same manner as other funds are invested. Any**  
47 **interest and moneys earned on such investments shall be credited to the fund.**

48 **4. In order to permit sellers required to collect and report the sales tax to collect the**  
49 **amount required to be reported and remitted, but not to change the requirements of**  
50 **reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid**  
51 **fractions of pennies, the governing body of the county or city may authorize the use of a**  
52 **bracket system similar to that authorized under section 144.285, and notwithstanding the**  
53 **provisions of that section, this new bracket system shall be used where this tax is imposed**  
54 **and shall apply to all taxable transactions. Beginning with the effective date of the tax,**

55 every retailer in the county or city shall add the sales tax to the sale price, and this tax shall  
56 be a debt of the purchaser to the retailer until paid and shall be recoverable at law in the  
57 same manner as the purchase price. For purposes of this section, all retail sales shall be  
58 deemed to be consummated at the place of business of the retailer.

59 5. All applicable provisions under sections 144.010 to 144.525 governing the state  
60 sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the  
61 collection of the tax, and all exemptions granted to agencies of government, organizations,  
62 and persons under sections 144.010 to 144.525 are hereby made applicable to the  
63 imposition and collection of the tax. The same sales tax permit, exemption certificate, and  
64 retail certificate required under sections 144.010 to 144.525 for the administration and  
65 collection of the state sales tax shall satisfy the requirements of this section, and no  
66 additional permit or exemption certificate or retail certificate shall be required; except  
67 that, the director of revenue may prescribe a form of exemption certificate for an  
68 exemption from the tax. All discounts allowed the retailer under the state sales tax for the  
69 collection of and for payment of taxes are hereby allowed and made applicable to the tax.  
70 The penalties for violations provided under section 32.057 and sections 144.010 to 144.525  
71 are hereby made applicable to violations of this section. If any person is delinquent in the  
72 payment of the amount required to be paid under this section, or in the event a  
73 determination has been made against the person for taxes and penalty under this section,  
74 the limitation for bringing suit for the collection of the delinquent tax and penalty shall be  
75 the same as that provided under sections 144.010 to 144.525.

76 6. The governing body of any county or city that has adopted the sales tax  
77 authorized in this section may submit the question of repeal of the tax to the voters at a  
78 general election. The ballot of submission shall be in substantially the following form:

79 Shall ..... (insert the name of the county or city) repeal the sales tax imposed  
80 at a rate of ..... (insert rate) percent for the purpose of funding early childhood education  
81 in the county or city?

82  YES  NO

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

85

86 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
87 favor of repeal, that repeal shall become effective on December thirty-first of the calendar  
88 year in which such repeal was approved. If a majority of the votes cast on the question by  
89 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized  
90 in this section shall remain effective until the question is resubmitted under this section to

91 **the qualified voters and the repeal is approved by a majority of the qualified voters voting**  
92 **on the question.**

93 **7. Whenever the governing body of any county or city that has adopted the sales**  
94 **tax authorized in this section receives a petition, signed by ten percent of the registered**  
95 **voters of the county or city voting in the last gubernatorial election, calling for an election**  
96 **to repeal the sales tax imposed under this section, the governing body shall submit to the**  
97 **voters of the county or city a proposal to repeal the tax. If a majority of the votes cast on**  
98 **the question by the qualified voters voting thereon are in favor of the repeal, the repeal**  
99 **shall become effective on December thirty-first of the calendar year in which such repeal**  
100 **was approved. If a majority of the votes cast on the question by the qualified voters voting**  
101 **thereon are opposed to the repeal, then the sales tax authorized in this section shall remain**  
102 **effective until the question is resubmitted under this section to the qualified voters and the**  
103 **repeal is approved by a majority of the qualified voters voting on the question.**

104 **8. If the tax is repealed or terminated by any means, all funds remaining in the**  
105 **special trust fund shall continue to be used solely for the designated purposes, and the**  
106 **county or city shall notify the director of the department of revenue of the action at least**  
107 **thirty days before the effective date of the repeal and the director may order retention in**  
108 **the trust fund, for a period of one year, of two percent of the amount collected after receipt**  
109 **of such notice to cover possible refunds or overpayment of the tax and to redeem**  
110 **dishonored checks and drafts deposited to the credit of such accounts. After one year has**  
111 **elapsed after the effective date of abolition of the tax in such county or city, the director**  
112 **shall remit the balance in the account to the county or city and close the account of that**  
113 **county or city. The director shall notify each county or city of each instance of any amount**  
114 **refunded or any check redeemed from receipts due the county or city.**

115 **9. The governing body of each county or city imposing the tax authorized under**  
116 **this section shall select an existing community task force to administer the revenue from**  
117 **the tax received by the county or city. Such revenue shall be expended only upon approval**  
118 **of an existing community task force selected by the governing body of the county or city**  
119 **to administer the funds and only in accordance with a budget approved by the county or**  
120 **city governing body.**

121 **10. Notwithstanding any other provision of law, any tax authorized under the**  
122 **provisions of this section shall be submitted to the voters of the taxing jurisdiction for**  
123 **retention or repeal every five years using the same procedure by which the imposition of**  
124 **the tax was voted. If a majority of the votes cast on the proposal by the qualified voters of**  
125 **the taxing jurisdiction voting thereon are in favor of retention, the tax shall continue in**  
126 **effect. If a majority of the votes cast on the proposal by the qualified voters of the taxing**



127 **jurisdiction voting thereon are not in favor of retention, the tax shall be repealed and that**  
128 **repeal shall become effective December thirty-first of the calendar year in which such**  
129 **repeal was approved.**

94.902. 1. The governing [body] **bodies of the following cities may impose a tax as**  
2 **provided in this section:**

3 **(1) Any city of the third classification with more than twenty-six thousand three hundred**  
4 **but less than twenty-six thousand seven hundred inhabitants[, or] ;**

5 **(2) Any city of the fourth classification with more than thirty thousand three hundred but**  
6 **fewer than thirty thousand seven hundred inhabitants[, or] ;**

7 **(3) Any city of the fourth classification with more than twenty-four thousand eight**  
8 **hundred but fewer than twenty-five thousand inhabitants[.] ;**

9 **(4) Any special charter city with more than twenty-nine thousand but fewer than**  
10 **thirty-two thousand inhabitants; or**

11 **(5) Any city of the third classification with more than four thousand but fewer than**  
12 **four thousand five hundred inhabitants and located in any county of the first classification**  
13 **with more than two hundred thousand but fewer than two hundred sixty thousand**  
14 **inhabitants.**

15 **2. The governing body of any city listed in subsection 1 of this section** may impose,  
16 by order or ordinance, a sales tax on all retail sales made in the city which are subject to taxation  
17 under chapter 144. The tax authorized in this section may be imposed in an amount of up to  
18 one-half of one percent, and shall be imposed solely for the purpose of improving the public  
19 safety for such city, including but not limited to expenditures on equipment, city employee  
20 salaries and benefits, and facilities for police, fire and emergency medical providers. The tax  
21 authorized in this section shall be in addition to all other sales taxes imposed by law, and shall  
22 be stated separately from all other charges and taxes. The order or ordinance imposing a sales  
23 tax under this section shall not become effective unless the governing body of the city submits  
24 to the voters residing within the city, at a county or state general, primary, or special election, a  
25 proposal to authorize the governing body of the city to impose a tax under this section.

26 [2.] **3.** The ballot of submission for the tax authorized in this section shall be in  
27 substantially the following form:

28 Shall the city of ..... (city's name) impose a citywide sales tax at  
29 a rate of ..... (insert rate of percent) percent for the purpose of improving the public safety of  
30 the city?

31  YES  NO

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

34 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
35 of the proposal, then the ordinance or order and any amendments to the order or ordinance shall  
36 become effective on the first day of the second calendar quarter after the director of revenue  
37 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal  
38 by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become  
39 effective unless the proposal is resubmitted under this section to the qualified voters and such  
40 proposal is approved by a majority of the qualified voters voting on the proposal. However, in  
41 no event shall a proposal under this section be submitted to the voters sooner than twelve months  
42 from the date of the last proposal under this section.

43 [3.] 4. Any sales tax imposed under this section shall be administered, collected,  
44 enforced, and operated as required in section 32.087. All sales taxes collected by the director  
45 of the department of revenue under this section on behalf of any city, less one percent for cost  
46 of collection which shall be deposited in the state's general revenue fund after payment of  
47 premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust  
48 fund, which is hereby created in the state treasury, to be known as the "City Public Safety Sales  
49 Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall  
50 not be commingled with any funds of the state. The provisions of section 33.080 to the contrary  
51 notwithstanding, money in this fund shall not be transferred and placed to the credit of the  
52 general revenue fund. The director shall keep accurate records of the amount of money in the  
53 trust fund and which was collected in each city imposing a sales tax under this section, and the  
54 records shall be open to the inspection of officers of the city and the public. Not later than the  
55 tenth day of each month the director shall distribute all moneys deposited in the trust fund during  
56 the preceding month to the city which levied the tax. Such funds shall be deposited with the city  
57 treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by  
58 an appropriation act to be enacted by the governing body of each such city. Expenditures may  
59 be made from the fund for any functions authorized in the ordinance or order adopted by the  
60 governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the  
61 special trust fund shall continue to be used solely for the designated purposes. Any funds in the  
62 special trust fund which are not needed for current expenditures shall be invested in the same  
63 manner as other funds are invested. Any interest and moneys earned on such investments shall  
64 be credited to the fund.

65 [4.] 5. The director of the department of revenue may authorize the state treasurer to  
66 make refunds from the amounts in the trust fund and credited to any city for erroneous payments  
67 and overpayments made, and may redeem dishonored checks and drafts deposited to the credit  
68 of such cities. If any city abolishes the tax, the city shall notify the director of the action at least  
69 ninety days before the effective date of the repeal, and the director may order retention in the

70 trust fund, for a period of one year, of two percent of the amount collected after receipt of such  
71 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and  
72 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date  
73 of abolition of the tax in such city, the director shall remit the balance in the account to the city  
74 and close the account of that city. The director shall notify each city of each instance of any  
75 amount refunded or any check redeemed from receipts due the city.

76 [5.] 6. The governing body of any city that has adopted the sales tax authorized in this  
77 section may submit the question of repeal of the tax to the voters on any date available for  
78 elections for the city. The ballot of submission shall be in substantially the following form:

79 Shall ..... (insert the name of the city) repeal the sales tax  
80 imposed at a rate of ..... (insert rate of percent) percent for the purpose of improving the public  
81 safety of the city?

82  YES  NO

83 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become  
84 effective on December thirty-first of the calendar year in which such repeal was approved. If a  
85 majority of the votes cast on the question by the qualified voters voting thereon are opposed to  
86 the repeal, then the sales tax authorized in this section shall remain effective until the question  
87 is resubmitted under this section to the qualified voters, and the repeal is approved by a majority  
88 of the qualified voters voting on the question.

89 [6.] 7. Whenever the governing body of any city that has adopted the sales tax authorized  
90 in this section receives a petition, signed by ten percent of the registered voters of the city voting  
91 in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this  
92 section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If  
93 a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
94 the repeal, that repeal shall become effective on December thirty-first of the calendar year in  
95 which such repeal was approved. If a majority of the votes cast on the question by the qualified  
96 voters voting thereon are opposed to the repeal, then the tax shall remain effective until the  
97 question is resubmitted under this section to the qualified voters and the repeal is approved by  
98 a majority of the qualified voters voting on the question.

99 [7.] 8. Except as modified in this section, all provisions of sections 32.085 and 32.087  
100 shall apply to the tax imposed under this section.

182.802. 1. (1) Any public library district located in any of the following counties may  
2 impose a tax as provided in this section:

3 (a) At least partially within any county of the third classification without a township form  
4 of government and with more than forty thousand eight hundred but fewer than forty thousand  
5 nine hundred inhabitants;

6 (b) Any county of the third classification without a township form of government and  
7 with more than thirteen thousand five hundred but fewer than thirteen thousand six hundred  
8 inhabitants;

9 (c) Any county of the third classification without a township form of government and  
10 with more than thirteen thousand two hundred but fewer than thirteen thousand three hundred  
11 inhabitants;

12 (d) Any county of the third classification with a township form of government and with  
13 more than twenty-nine thousand seven hundred but fewer than twenty-nine thousand eight  
14 hundred inhabitants;

15 (e) Any county of the second classification with more than nineteen thousand seven  
16 hundred but fewer than nineteen thousand eight hundred inhabitants;

17 (f) Any county of the third classification with a township form of government and with  
18 more than thirty-three thousand one hundred but fewer than thirty-three thousand two hundred  
19 inhabitants;

20 (g) Any county of the third classification without a township form of government and  
21 with more than eighteen thousand but fewer than twenty thousand inhabitants and with a city of  
22 the third classification with more than six thousand but fewer than seven thousand inhabitants  
23 as the county seat;

24 (h) Any county of the fourth classification with more than twenty thousand but fewer  
25 than thirty thousand inhabitants; or

26 (i) **Any county of the third classification with more than thirteen thousand nine**  
27 **hundred but fewer than fourteen thousand inhabitants.**

28 (2) Any public library district listed in subdivision (1) of this subsection may, by a  
29 majority vote of its board of directors, impose a tax not to exceed one-half of one cent on all  
30 retail sales subject to taxation under sections 144.010 to 144.525 for the purpose of funding the  
31 operation and maintenance of public libraries within the boundaries of such library district. The  
32 tax authorized by this subsection shall be in addition to all other taxes allowed by law. No tax  
33 under this subsection shall become effective unless the board of directors submits to the voters  
34 of the district, at a county or state general, primary or special election, a proposal to authorize  
35 the tax, and such tax shall become effective only after the majority of the voters voting on such  
36 tax approve such tax.

37 2. In the event the district seeks to impose a sales tax under this subsection, the question  
38 shall be submitted in substantially the following form:

39 Shall a ..... cent sales tax be levied on all retail sales within the district for the purpose  
40 of providing funding for ..... library district?

41  YES  NO

42 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
43 of the proposal, then the tax shall become effective. If a majority of the votes cast by the  
44 qualified voters voting are opposed to the proposal, then the board of directors shall have no  
45 power to impose the tax unless and until another proposal to authorize the tax is submitted to the  
46 voters of the district and such proposal is approved by a majority of the qualified voters voting  
47 thereon. The provisions of sections 32.085 and 32.087 shall apply to any tax approved under this  
48 subsection.

49 3. As used in this section, "qualified voters" or "voters" means any individuals residing  
50 within the district who are eligible to be registered voters and who have registered to vote under  
51 chapter 115, or, if no individuals are eligible and registered to vote reside within the proposed  
52 district, all of the owners of real property located within the proposed district who have  
53 unanimously petitioned for or consented to the adoption of an ordinance by the governing body  
54 imposing a tax authorized in this section. If the owner of the property within the proposed  
55 district is a political subdivision or corporation of the state, the governing body of such political  
56 subdivision or corporation shall be considered the owner for purposes of this section.

57 4. For purposes of this section the term "public library district" shall mean any city  
58 library district, county library district, city-county library district, municipal library district,  
59 consolidated library district, or urban library district.

192.300. 1. The county commissions [and] **with the concurrence of** the county health  
2 center boards of the several counties may make and promulgate orders, ordinances, rules or  
3 regulations, respectively as will tend to enhance the public health and prevent the entrance of  
4 infectious, contagious, communicable or dangerous diseases into such county, but any orders,  
5 ordinances, rules or regulations shall not be in conflict with any rules or regulations authorized  
6 and made by the department of health and senior services in accordance with this chapter or by  
7 the department of social services under chapter 198. The county commissions [and] **with the**  
8 **concurrence of** the county health center boards of the several counties may establish reasonable  
9 fees to pay for any costs incurred in carrying out such orders, ordinances, rules or regulations,  
10 however, the establishment of such fees shall not deny personal health services to those  
11 individuals who are unable to pay such fees or impede the prevention or control of  
12 communicable disease. Fees generated shall be deposited in the county treasury. All fees  
13 generated under the provisions of this section shall be used to support the public health activities  
14 for which they were generated. After the promulgation and adoption of such orders, ordinances,  
15 rules or regulations by such county commission [or county health board], such commission [or  
16 county health board] shall make and enter an order or record declaring such orders, ordinances,  
17 rules or regulations to be printed and available for distribution to the public in the office of the  
18 county clerk, and shall require a copy of such order to be published in some newspaper in the

19 county in three successive weeks, not later than thirty days after the entry of such order,  
20 ordinance, rule or regulation. Any person, firm, corporation or association which violates any  
21 of the orders or ordinances adopted, promulgated and published by such county commission is  
22 guilty of a misdemeanor and shall be prosecuted, tried and fined as otherwise provided by law.  
23 The county commission [or county health board] of any such county has full power and authority  
24 to initiate the prosecution of any action under this section.

25 **2. Notwithstanding the provisions of subsection 1 of this section, in the event of an**  
26 **emergency, a county commission or the county health center board may make and**  
27 **promulgate any orders, ordinances, rules, or regulations in order to protect public health,**  
28 **safety, or welfare, but the orders, ordinances, rules, or regulations shall not be in conflict**  
29 **with any rules or regulations authorized and made by the department of health and senior**  
30 **services in accordance with this chapter or by the department of social services under**  
31 **chapter 198.**

205.205. 1. The governing body of any hospital district established under sections  
2 205.160 to 205.379 in any county of the third classification without a township form of  
3 government and with more than ten thousand six hundred but fewer than ten thousand seven  
4 hundred inhabitants, [or] any county of the third classification without a township form of  
5 government and with more than eleven thousand seven hundred fifty but fewer than eleven  
6 thousand eight hundred fifty inhabitants, **or any county of the third classification with a**  
7 **township form of government and with more than twelve thousand but fewer than fourteen**  
8 **thousand inhabitants and with a city of the fourth classification with more than four**  
9 **thousand five hundred but fewer than five thousand inhabitants as the county seat may,**  
10 by resolution, abolish the property tax authorized in such district under this chapter and impose  
11 a sales tax on all retail sales made within the district which are subject to sales tax under chapter  
12 144 and all sales of metered water services, electricity, electrical current and natural, artificial  
13 or propane gas, wood, coal, or home heating oil for domestic use only as provided under section  
14 144.032. The tax authorized in this section shall be not more than one percent, and shall be  
15 imposed solely for the purpose of funding the hospital district. The tax authorized in this section  
16 shall be in addition to all other sales taxes imposed by law, and shall be stated separately from  
17 all other charges and taxes.

18 2. No such resolution adopted under this section shall become effective unless the  
19 governing body of the hospital district submits to the voters residing within the district at a state  
20 general, primary, or special election a proposal to authorize the governing body of the district to  
21 impose a tax under this section. If a majority of the votes cast on the question by the qualified  
22 voters voting thereon are in favor of the question, then the tax shall become effective on the first  
23 day of the second calendar quarter after the director of revenue receives notification of adoption

24 of the local sales tax. If a majority of the votes cast on the question by the qualified voters voting  
25 thereon are opposed to the question, then the tax shall not become effective unless and until the  
26 question is resubmitted under this section to the qualified voters and such question is approved  
27 by a majority of the qualified voters voting on the question.

28         3. All revenue collected under this section by the director of the department of revenue  
29 on behalf of the hospital district, except for one percent for the cost of collection which shall be  
30 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is  
31 hereby created and shall be known as the "Hospital District Sales Tax Fund", and shall be used  
32 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,  
33 and shall not be commingled with any funds of the state. The director may make refunds from  
34 the amounts in the fund and credited to the district for erroneous payments and overpayments  
35 made, and may redeem dishonored checks and drafts deposited to the credit of such district. Any  
36 funds in the special fund which are not needed for current expenditures shall be invested in the  
37 same manner as other funds are invested. Any interest and moneys earned on such investments  
38 shall be credited to the fund.

39         4. The governing body of any hospital district that has adopted the sales tax authorized  
40 in this section may submit the question of repeal of the tax to the voters on any date available for  
41 elections for the district. If a majority of the votes cast on the question by the qualified voters  
42 voting thereon are in favor of the repeal, that repeal shall become effective on December  
43 thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast  
44 on the question by the qualified voters voting thereon are opposed to the repeal, then the sales  
45 tax authorized in this section shall remain effective until the question is resubmitted under this  
46 section to the qualified voters and the repeal is approved by a majority of the qualified voters  
47 voting on the question.

48         5. Whenever the governing body of any hospital district that has adopted the sales tax  
49 authorized in this section receives a petition, signed by a number of registered voters of the  
50 district equal to at least ten percent of the number of registered voters of the district voting in the  
51 last gubernatorial election, calling for an election to repeal the sales tax imposed under this  
52 section, the governing body shall submit to the voters of the district a proposal to repeal the tax.  
53 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
54 of the repeal, the repeal shall become effective on December thirty-first of the calendar year in  
55 which such repeal was approved. If a majority of the votes cast on the question by the qualified  
56 voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall  
57 remain effective until the question is resubmitted under this section to the qualified voters and  
58 the repeal is approved by a majority of the qualified voters voting on the question.

59 6. If the tax is repealed or terminated by any means, all funds remaining in the special  
60 trust fund shall continue to be used solely for the designated purposes, and the hospital district  
61 shall notify the director of the department of revenue of the action at least ninety days before the  
62 effective date of the repeal and the director may order retention in the trust fund, for a period of  
63 one year, of two percent of the amount collected after receipt of such notice to cover possible  
64 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the  
65 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax  
66 in such district, the director shall remit the balance in the account to the district and close the  
67 account of that district. The director shall notify each district of each instance of any amount  
68 refunded or any check redeemed from receipts due the district.

221.407. 1. The commission of any regional jail district may impose, by order, a sales  
2 tax in the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one  
3 percent, or one-half of one percent on all retail sales made in such region which are subject to  
4 taxation pursuant to the provisions of sections 144.010 to 144.525 for the purpose of providing  
5 jail services and court facilities and equipment for such region. The tax authorized by this  
6 section shall be in addition to any and all other sales taxes allowed by law, except that no order  
7 imposing a sales tax pursuant to this section shall be effective unless the commission submits  
8 to the voters of the district, on any election date authorized in chapter 115, a proposal to  
9 authorize the commission to impose a tax.

10 2. The ballot of submission shall contain, but need not be limited to, the following  
11 language:

12 Shall the regional jail district of ..... (counties' names) impose a region-wide  
13 sales tax of ..... (insert amount) for the purpose of providing jail services and court  
14 facilities and equipment for the region?

15  YES  NO

16  
17 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed  
18 to the question, place an "X" in the box opposite "No".

19  
20 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon  
21 are in favor of the proposal, then the order and any amendment to such order shall be in effect  
22 on the first day of the second quarter immediately following the election approving the proposal.  
23 If the proposal receives less than the required majority, the commission shall have no power to  
24 impose the sales tax authorized pursuant to this section unless and until the commission shall  
25 again have submitted another proposal to authorize the commission to impose the sales tax  
26 authorized by this section and such proposal is approved by the required majority of the qualified



27 voters of the district voting on such proposal; however, in no event shall a proposal pursuant to  
28 this section be submitted to the voters sooner than twelve months from the date of the last  
29 submission of a proposal pursuant to this section.

30 3. All revenue received by a district from the tax authorized pursuant to this section shall  
31 be deposited in a special trust fund and shall be used solely for providing jail services and court  
32 facilities and equipment for such district for so long as the tax shall remain in effect.

33 4. Once the tax authorized by this section is abolished or terminated by any means, all  
34 funds remaining in the special trust fund shall be used solely for providing jail services and court  
35 facilities and equipment for the district. Any funds in such special trust fund which are not  
36 needed for current expenditures may be invested by the commission in accordance with  
37 applicable laws relating to the investment of other county funds.

38 5. All sales taxes collected by the director of revenue pursuant to this section on behalf  
39 of any district, less one percent for cost of collection which shall be deposited in the state's  
40 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,  
41 shall be deposited in a special trust fund, which is hereby created, to be known as the "Regional  
42 Jail District Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust fund  
43 shall not be deemed to be state funds and shall not be commingled with any funds of the state.  
44 The director of revenue shall keep accurate records of the amount of money in the trust fund  
45 which was collected in each district imposing a sales tax pursuant to this section, and the records  
46 shall be open to the inspection of officers of each member county and the public. Not later than  
47 the tenth day of each month the director of revenue shall distribute all moneys deposited in the  
48 trust fund during the preceding month to the district which levied the tax. Such funds shall be  
49 deposited with the treasurer of each such district, and all expenditures of funds arising from the  
50 regional jail district sales tax trust fund shall be paid pursuant to an appropriation adopted by the  
51 commission and shall be approved by the commission. Expenditures may be made from the fund  
52 for any function authorized in the order adopted by the commission submitting the regional jail  
53 district tax to the voters.

54 6. The director of revenue may [authorize the state treasurer to] make refunds from the  
55 amounts in the trust fund and credited to any district for erroneous payments and overpayments  
56 made, and may redeem dishonored checks and drafts deposited to the credit of such districts.  
57 If any district abolishes the tax, the commission shall notify the director of revenue of the action  
58 at least ninety days prior to the effective date of the repeal, and the director of revenue may order  
59 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
60 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem  
61 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
62 after the effective date of abolition of the tax in such district, the director of revenue shall remit

63 the balance in the account to the district and close the account of that district. The director of  
64 revenue shall notify each district in each instance of any amount refunded or any check redeemed  
65 from receipts due the district.

66 7. Except as provided in this section, all provisions of sections 32.085 and 32.087 shall  
67 apply to the tax imposed pursuant to this section.

68 8. The provisions of this section shall expire September 30, [2015] **2028**.

321.242. 1. The governing body of any fire protection district which operates within and  
2 has boundaries identical to a city with a population of at least thirty thousand but not more than  
3 thirty-five thousand inhabitants which is located in a county of the first classification, excluding  
4 a county of the first classification having a population in excess of nine hundred thousand, or the  
5 governing body of any municipality having a municipal fire department may impose a sales tax  
6 in an amount of up to one-fourth of one percent on all retail sales made in such fire protection  
7 district or municipality which are subject to taxation pursuant to the provisions of sections  
8 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other  
9 sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this  
10 section shall be effective unless the governing body of the fire protection district or municipality  
11 submits to the voters of such fire protection district or municipality, at a county or state general,  
12 primary or special election, a proposal to authorize the governing body of the fire protection  
13 district or municipality to impose a tax.

14 2. The ballot of submission shall contain, but need not be limited to, the following  
15 language:

16 Shall ..... (insert name of district or municipality) impose a sales tax of .....  
17 (insert rate of tax) for the purpose of providing revenues for the operation of the ..... (insert  
18 fire protection district or municipal fire department)?

19  YES  NO

20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
21 of the proposal, then the sales tax authorized in this section shall be in effect. If a majority of  
22 the votes cast by the qualified voters voting are opposed to the proposal, then the governing body  
23 of the fire protection district or municipality shall not impose the sales tax authorized in this  
24 section unless and until the governing body of such fire protection district or municipality  
25 resubmits a proposal to authorize the governing body of the fire protection district or  
26 municipality to impose the sales tax authorized by this section and such proposal is approved by  
27 a majority of the qualified voters voting thereon.

28 3. All revenue received by a fire protection district or municipality from the tax  
29 authorized pursuant to the provisions of this section shall be deposited in a special trust fund and

30 shall be used solely for the operation of the fire protection district or the municipal fire  
31 department.

32 4. All sales taxes collected by the director of revenue pursuant to this section **or section**  
33 **321.246** on behalf of any fire protection district or municipality, less one percent for cost of  
34 collection which shall be deposited in the state's general revenue fund after payment of premiums  
35 for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which  
36 is hereby created, to be known as the "Fire Protection Sales Tax Trust Fund". Any moneys in  
37 the fire protection district sales tax trust fund created prior to August 28, 1999, shall be  
38 transferred to the fire protection sales tax trust fund. The moneys in the fire protection sales tax  
39 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of  
40 the state. The director of revenue shall keep accurate records of the amount of money in the trust  
41 fund and of the amounts which were collected in each fire protection district or municipality  
42 imposing a sales tax pursuant to this section, and the records shall be open to the inspection of  
43 officers of the fire protection district or municipality and the public. Not later than the tenth day  
44 of each month, the director of revenue shall distribute all moneys deposited in the trust fund  
45 during the preceding month to the fire protection district or municipality which levied the tax.  
46 Such funds shall be deposited with the treasurer of each such fire protection district or  
47 municipality, and all expenditures of funds arising from the fire protection sales tax trust fund  
48 shall be for the operation of the fire protection district or the municipal fire department and for  
49 no other purpose.

50 5. The director of revenue may [authorize the state treasurer to] make refunds from the  
51 amounts in the trust fund and credited to any fire protection district or municipality for erroneous  
52 payments and overpayments made and may redeem dishonored checks and drafts deposited to  
53 the credit of such fire protection districts or municipalities. If any fire protection district or  
54 municipality abolishes the tax, the fire protection district or municipality shall notify the director  
55 of revenue of the action at least ninety days prior to the effective date of the repeal and the  
56 director of revenue may order retention in the trust fund, for a period of one year, of two percent  
57 of the amount collected after receipt of such notice to cover possible refunds or overpayment of  
58 the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.  
59 After one year has elapsed after the effective date of abolition of the tax in such fire protection  
60 district or municipality, the director of revenue shall remit the balance in the account to the fire  
61 protection district or municipality and close the account of that fire protection district or  
62 municipality. The director of revenue shall notify each fire protection district or municipality  
63 of each instance of any amount refunded or any check redeemed from receipts due the fire  
64 protection district or municipality. In the event a tax within a fire protection district is approved  
65 pursuant to this section, and such fire protection district is dissolved, if the boundaries of the fire

66 protection district are identical to that of the city, the tax shall continue and proceeds shall be  
67 distributed to the governing body of the city formerly containing the fire protection district and  
68 the proceeds of the tax shall be used for fire protection services within such city.

69 6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
70 apply to the tax imposed pursuant to this section.

321.246. 1. The governing body of any fire protection district which operates within  
2 both a county of the first classification with a charter form of government and with a population  
3 greater than six hundred thousand but less than nine hundred thousand and a county of the fourth  
4 classification with a population greater than thirty thousand but less than thirty-five thousand and  
5 that adjoins a county of the first classification with a charter form of government, [or] the  
6 governing body of any fire protection district which contains a city of the fourth classification  
7 having a population greater than two thousand four hundred when the city is located in a county  
8 of the first classification without a charter form of government having a population greater than  
9 one hundred fifty thousand and the county contains a portion of a city with a population greater  
10 than three hundred fifty thousand, **or the governing body of any fire protection district which**  
11 **operates in a county of the third classification with a population greater than fourteen**  
12 **thousand but less than fourteen thousand two hundred** may impose a sales tax in an amount  
13 of up to one-half of one percent on all retail sales made in such fire protection district which are  
14 subject to taxation pursuant to the provisions of sections 144.010 to 144.525. The tax authorized  
15 by this section shall be in addition to any and all other sales taxes allowed by law, except that no  
16 sales tax imposed pursuant to the provisions of this section shall be effective unless the  
17 governing body of the fire protection district submits to the voters of the fire protection district,  
18 at a county or state general, primary or special election, a proposal to authorize the governing  
19 body of the fire protection district to impose a tax.

20 2. The ballot of submission shall contain, but need not be limited to, the following  
21 language:

22 Shall the fire protection district of ..... (district's name) impose a district-wide  
23 sales tax of ..... for the purpose of providing revenues for the operation of the fire protection  
24 district?

25  YES  NO

26 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
27 of the proposal, then the sales tax authorized in this section shall be in effect. If a majority of  
28 the votes cast by the qualified voters voting are opposed to the proposal, then the governing body  
29 of the fire protection district shall not impose the sales tax authorized in this section unless and  
30 until the governing body of the fire protection district resubmits a proposal to authorize the

31 governing body of the fire protection district to impose the sales tax authorized by this section  
32 and such proposal is approved by a majority of the qualified voters voting thereon.

33 3. All revenue received by a fire protection district from the tax authorized pursuant to  
34 the provisions of this section shall be deposited in a special trust fund and shall be used solely  
35 for the operation of the fire protection district.

36 4. All sales taxes collected by the director of revenue pursuant to this section on behalf  
37 of any fire protection district, less one percent for cost of collection which shall be deposited in  
38 the state's general revenue fund after payment of premiums for surety bonds as provided in  
39 section 32.087, shall be deposited in the fire protection district sales tax trust fund established  
40 pursuant to section 321.242. The moneys in the fire protection district sales tax trust fund shall  
41 not be deemed to be state funds and shall not be commingled with any funds of the state. The  
42 director of revenue shall keep accurate records of the amount of money in the trust and which  
43 was collected in each fire protection district imposing a sales tax pursuant to this section, and the  
44 records shall be open to the inspection of officers of the fire protection district and the public.  
45 Not later than the tenth day of each month, the director of revenue shall distribute all moneys  
46 deposited in the trust fund during the preceding month to the fire protection district which levied  
47 the tax. Such funds shall be deposited with the treasurer of each such fire protection district, and  
48 all expenditures of funds arising from the fire protection district sales tax trust fund shall be for  
49 the operation of the fire protection district and for no other purpose.

50 5. The director of revenue may [authorize the state treasurer to] make refunds from the  
51 amounts in the trust fund and credited to any fire protection district for erroneous payments and  
52 overpayments made and may redeem dishonored checks and drafts deposited to the credit of such  
53 fire protection districts. If any fire protection district abolishes the tax, the fire protection district  
54 shall notify the director of revenue of the action at least ninety days prior to the effective date of  
55 the repeal and the director of revenue may order retention in the trust fund, for a period of one  
56 year, of two percent of the amount collected after receipt of such notice to cover possible refunds  
57 or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
58 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
59 fire protection district, the director of revenue shall remit the balance in the account to the fire  
60 protection district and close the account of that fire protection district. The director of revenue  
61 shall notify each fire protection district of each instance of any amount refunded or any check  
62 redeemed from receipts due the fire protection district. In the event a tax within a fire protection  
63 district is approved under this section, and such fire protection district is dissolved, the tax shall  
64 lapse on the date that the fire protection district is dissolved and the proceeds from the last  
65 collection of such tax shall be distributed to the governing bodies of the counties formerly

66 containing the fire protection district and the proceeds of the tax shall be used for fire protection  
67 services within such counties.

68 6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
69 apply to the tax imposed pursuant to this section.

✓