

SECOND REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]  
SENATE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 725**

101ST GENERAL ASSEMBLY  
2022

3949S.03T

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**AN ACT**

To repeal sections 190.053, 190.800, 190.803, 190.806, and 190.815, RSMo, and to enact in lieu thereof five new sections relating to ground ambulance services.

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

Section A. Sections 190.053, 190.800, 190.803, 190.806,  
2 and 190.815, RSMo, are repealed and five new sections enacted  
3 in lieu thereof, to be known as sections 190.053, 190.800,  
4 190.803, 190.806, and 190.815, to read as follows:

190.053. 1. All members of the board of directors of  
2 an ambulance district first elected on or after January 1,  
3 2008, shall attend and complete an educational seminar or  
4 conference or other suitable training on the role and duties  
5 of a board member of an ambulance district. The training  
6 required under this section shall be offered by a statewide  
7 association organized for the benefit of ambulance districts  
8 or be approved by the state advisory council on emergency  
9 medical services. Such training shall include, at a minimum:

10 (1) Information relating to the roles and duties of an  
11 ambulance district director;

12 (2) A review of all state statutes and regulations  
13 relevant to ambulance districts;

14 (3) State ethics laws;

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

- 15           (4) State sunshine laws, chapter 610;  
16           (5) Financial and fiduciary responsibility;  
17           (6) State laws relating to the setting of tax rates;  
18 and  
19           (7) State laws relating to revenue limitations.

20           2. If any ambulance district board member fails to  
21 attend a training session within twelve months after taking  
22 office, the board member shall not be compensated for  
23 attendance at meetings thereafter until the board member has  
24 completed such training session. **If any ambulance district**  
25 **board member fails to attend a training session within**  
26 **twelve months of taking office regardless of whether the**  
27 **board member received an attendance fee for a training**  
28 **session, the board member shall be ineligible to run for**  
29 **reelection for another term of office until the board member**  
30 **satisfies the training requirement of this section; however,**  
31 **this requirement shall only apply to board members elected**  
32 **after August 28, 2022.**

190.800. 1. Each ground ambulance service, except for  
2 any ambulance service owned and operated by an entity owned  
3 and operated by the state of Missouri, including but not  
4 limited to any hospital owned or operated by the board of  
5 curators, as defined in chapter 172, or any department of  
6 the state, shall, in addition to all other fees and taxes  
7 now required or paid, pay an ambulance service reimbursement  
8 allowance tax for the privilege of engaging in the business  
9 of providing ambulance services in this state.

10           2. For the purpose of this section, the following  
11 terms shall mean:

12           (1) "Ambulance", the same meaning as such term is  
13 defined in section 190.100;

14 (2) "Ambulance service", the same meaning as such term  
15 is defined in section 190.100;

16 (3) "Engaging in the business of providing ambulance  
17 services in this state", accepting payment for such  
18 services[;

19 (4) "Gross receipts", all amounts received by an  
20 ambulance service licensed under section 190.109 for its own  
21 account from the provision of all emergency services, as  
22 defined in section 190.100, to the public in the state of  
23 Missouri, but shall not include revenue from taxes collected  
24 under law, grants, subsidies received from governmental  
25 agencies, or the value of charity care].

190.803. 1. Each ambulance service's reimbursement  
2 allowance shall be based on [its gross receipts using] a  
3 formula established by the department of social services by  
4 [rule. The determination of tax due shall be the monthly  
5 gross receipts reported to the department of social services  
6 multiplied by the tax rate established by rule by the  
7 department of social services. Such tax rate may be a  
8 graduated rate based on gross receipts and shall not exceed  
9 a rate of six percent per annum of gross receipts]  
10 **regulations and rules as provided in section 190.836. The**  
11 **ambulance reimbursement allowance shall be consistent with**  
12 **permissible health care related taxes, as defined in 42 CFR**  
13 **433, Subpart B, as amended.**

14 2. Notwithstanding any other provision of law to the  
15 contrary, any action respecting the validity of the rules  
16 promulgated under this section or section 190.815 or 190.833  
17 shall be filed in the circuit court of Cole County. The  
18 circuit court of Cole County shall hear the matter as the  
19 court of original jurisdiction.

190.806. Each ambulance service shall keep such  
2 records as may be necessary to determine the amount of its  
3 reimbursement allowance. On or before the first day of  
4 October of each year, every ambulance service shall submit  
5 to the department of social services a statement that  
6 accurately reflects such information as is necessary to  
7 determine such ambulance service's reimbursement allowance  
8 tax. [Each licensed ambulance service shall report gross  
9 receipts to the department of social services.] The  
10 information obtained by the department of social services  
11 shall be confidential.

190.815. The director of the department of social  
2 services shall prescribe by rule the form and content of any  
3 document required to be filed under sections 190.800 to  
4 190.836. [No later than November 30, 2009, the department  
5 of social services shall promulgate rules to implement the  
6 provisions of sections 190.830 to 190.836.]

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