

SENATE BILL NO. 879

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR BECK.

3691S.03I

KRISTINA MARTIN, Secretary

AN ACT

To amend chapter 321, RSMo, by adding thereto one new section relating to fire protection services.

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

Section A. Chapter 321, RSMo, is amended by adding thereto
2 one new section, to be known as section 321.905, to read as
3 follows:

321.905. 1. The governing body of any municipality
2 located within a county with a charter form of government
3 and with more than one million inhabitants may, by a
4 majority vote of its governing body, levy and collect ad
5 valorem taxes on all real property located within the
6 municipality for the purposes of providing fire protection
7 services; provided that, no ordinance or order enacted
8 pursuant to this subsection shall be effective unless the
9 governing body submits to the voters of the municipality a
10 proposal to authorize the governing body to impose such
11 tax. The ballot of submission shall contain, but need not
12 be limited to, the following language:

13 Shall the City of _____ (insert city) be authorized
14 to levy a tax of not more than twenty-five cents on
15 the one hundred dollars assessed valuation to provide
16 funds for fire protection services?

17 FOR THE PROPOSITION AGAINST THE PROPOSITION

18 (Place an X in the square opposite the one for which
19 you wish to vote.)

20 If a majority of the votes cast on the proposal by the
21 qualified voters voting thereon are in favor of the
22 proposal, then the ordinance or order and any amendments
23 thereto shall be in effect. If a majority of the votes cast
24 by the qualified voters voting are opposed to the proposal,
25 then the governing body of the municipality shall have no
26 power to impose the property tax as herein authorized unless
27 and until the governing body of the municipality shall again
28 have submitted another proposal to authorize the governing
29 body to impose the property tax.

30 2. The governing body of any fire protection district
31 imposing a property tax pursuant to this chapter, or of any
32 municipality located within a county with a charter form of
33 government and with more than one million inhabitants
34 imposing a property tax pursuant to subsection 1 of this
35 section, may, by a majority vote of its governing body,
36 impose a sales tax of up to one-half of one percent on all
37 sales which are subject to taxation under the provisions of
38 chapter 144, in conjunction with a property tax reduction
39 for each year in which the sales tax is imposed, for the
40 provision of fire protection services by the fire protection
41 district or the municipality; provided that, no ordinance or
42 order enacted pursuant to this section shall be effective
43 unless the governing body submits to the voters of the fire
44 protection district or municipality, a proposal to authorize
45 the governing body to impose a sales tax and reduce property
46 taxes.

47 3. The ballot of submission shall contain, but need
48 not be limited to, the following language:

49 Shall _____ (insert governing body's name) impose a
50 sales tax of _____ (insert amount) and reduce its
51 total property tax levy annually by the total amount
52 of sales tax revenue collected in the same tax year?

53 YES NO

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

57 If a majority of the votes cast on the proposal by the
58 qualified voters voting thereon are in favor of the
59 proposal, then the ordinance or order and any amendments
60 thereto shall be in effect. If a majority of the votes cast
61 by the qualified voters voting are opposed to the proposal,
62 then the governing body of the district or municipality
63 shall have no power to impose the sales tax and reduce the
64 property tax as herein authorized unless and until the
65 governing body of the district or municipality shall again
66 have submitted another proposal to authorize the governing
67 body to impose the sales tax and reduce the property tax.

68 4. The total property tax levy subject to reduction
69 pursuant to this section shall not include those taxes
70 levied to retire indebtedness.

71 5. Each year in which a sales tax is imposed pursuant
72 to this section, the fire protection district or
73 municipality shall, after determining its budget for the
74 provision of fire protection services within the limits set
75 by the constitution and laws of this state for the following
76 calendar year and the total property tax levy needed to
77 raise the revenues required by such budget, reduce the total

78 property tax levy imposed pursuant to this chapter in an
79 amount sufficient to decrease the total property taxes it
80 will collect by an amount equal to one hundred percent of
81 the sales tax revenue collected pursuant to this section in
82 the tax year for which the property taxes are being levied.
83 In the event that in the immediately preceding year the fire
84 protection district or the municipality actually collected
85 more or less sales tax revenue, the fire protection district
86 or the municipality shall adjust its total property tax levy
87 for the current year to reflect such increase or decrease.

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