

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND Senate Bill No. 1025, Page 1, In the Title, Line 3, by deleting the words "the taxation of  
2 instructional classes" and inserting in lieu thereof the words "sales and use tax"; and

3  
4 Further amend said bill and page, Section A, Line 3, by inserting after all of said section and line  
5 the following:

6  
7 "66.620. 1. All county sales taxes collected by the director of revenue under sections  
8 66.600 to 66.630 on behalf of any county, less one percent for cost of collection which shall be  
9 deposited in the state's general revenue fund after payment of premiums for surety bonds as  
10 provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be  
11 known as the "County Sales Tax Trust Fund". The moneys in the county sales tax trust fund shall  
12 not be deemed to be state funds and shall not be commingled with any funds of the state. The  
13 director of revenue shall keep accurate records of the amount of money in the trust fund which was  
14 collected in each county imposing a county sales tax, and the records shall be open to the inspection  
15 of officers of the county and the public. Not later than the tenth day of each month, the director of  
16 revenue shall distribute all moneys deposited in the trust fund during the preceding month to the  
17 county which levied the tax; such funds shall be deposited with the [county] treasurer of the county  
18 and all expenditures of funds arising from the county sales tax trust fund shall be by an  
19 appropriation act to be enacted by the legislative council of the county, and to the cities, towns and  
20 villages located wholly or partly within the county which levied the tax in the manner as set forth in  
21 sections 66.600 to 66.630.

22 2. In any county not adopting an additional sales tax and alternate distribution system as  
23 provided in section 67.581, for the purposes of distributing the county sales tax, the county shall be  
24 divided into two groups, "Group A" and "Group B". Group A shall consist of all cities, towns and  
25 villages which are located wholly or partly within the county which levied the tax and which had a  
26 city sales tax in effect under the provisions of sections 94.500 to 94.550 on the day prior to the  
27 adoption of the county sales tax ordinance, except that beginning January 1, 1980, group A shall  
28 consist of all cities, towns and villages which are located wholly or partly within the county which  
29 levied the tax and which had a city sales tax approved by the voters of such city under the  
30 provisions of sections 94.500 to 94.550 on the day prior to the effective date of the county sales tax.  
31 For the purposes of determining the location of consummation of sales for distribution of funds to  
32 cities, towns and villages in group A, the boundaries of any such city, town or village shall be the  
33 boundary of that city, town or village as it existed on March 19, 1984. Group B shall consist of all  
34 cities, towns and villages which are located wholly or partly within the county which levied the tax  
35 and which did not have a city sales tax in effect under the provisions of sections 94.500 to 94.550 on  
36 the day prior to the adoption of the county sales tax ordinance, and shall also include all

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1 unincorporated areas of the county which levied the tax; except that, beginning January 1, 1980,  
2 group B shall consist of all cities, towns and villages which are located wholly or partly within the  
3 county which levied the tax and which did not have a city sales tax approved by the voters of such  
4 city under the provisions of sections 94.500 to 94.550 on the day prior to the effective date of the  
5 county sales tax and shall also include all unincorporated areas of the county which levied the tax.

6 3. Until January 1, 1994, the director of revenue shall distribute to the cities, towns and  
7 villages in group A the taxes based on the location in which the sales were deemed consummated  
8 under section 66.630 and subsection 12 of section 32.087. Except for distribution governed by  
9 section 66.630, after deducting the distribution to the cities, towns and villages in group A, the  
10 director of revenue shall distribute the remaining funds in the county sales tax trust fund to the  
11 cities, towns and villages and the county in group B as follows: To the county which levied the tax,  
12 a percentage of the distributable revenue equal to the percentage ratio that the population of the  
13 unincorporated areas of the county bears to the total population of group B; and to each city, town  
14 or village in group B located wholly within the taxing county, a percentage of the distributable  
15 revenue equal to the percentage ratio that the population of such city, town or village bears to the  
16 total population of group B; and to each city, town or village located partly within the taxing county,  
17 a percentage of the distributable revenue equal to the percentage ratio that the population of that part  
18 of the city, town or village located within the taxing county bears to the total population of group B.

19 4. From [and after] January 1, 1994, until December 31, 2016, the director of revenue shall  
20 distribute to the cities, towns and villages in group A a portion of the taxes based on the location in  
21 which the sales were deemed consummated under section 66.630 and subsection 12 of section  
22 32.087 in accordance with the formula described in this subsection and in subsection 6. After  
23 deducting the distribution to the cities, towns and villages in group A, the director of revenue shall  
24 distribute funds in the county sales tax trust fund to the cities, towns and villages and the county in  
25 group B as follows: To the county which levied the tax, ten percent multiplied by the percentage of  
26 the population of unincorporated county which has been annexed or incorporated since April 1,  
27 1993, multiplied by the total of all sales tax revenues countywide, and a percentage of the remaining  
28 distributable revenue equal to the percentage ratio that the population of unincorporated areas of the  
29 county bears to the total population of group B; and to each city, town or village in group B located  
30 wholly within the taxing county, a percentage of the remaining distributable revenue equal to the  
31 percentage ratio that the population of such city, town or village bears to the total population of  
32 group B; and to each city, town or village located partly within the taxing county, a percentage of  
33 the remaining distributable revenue equal to the percentage ratio that the population of that part of  
34 the city, town or village located within the taxing county bears to the total population of group B.

35 5. (1) From and after January 1, 2017, in each year in which the total revenues from the  
36 county sales tax collected under sections 66.600 to 66.630 in the previous calendar year is less than  
37 or equal to the amount of such revenues which were collected in the calendar year 2014, the director  
38 of revenue shall distribute to the cities, towns, and villages in group A and the cities, towns, and  
39 villages, and the county in group B, the amounts required to be distributed under the formula  
40 described in subsection 4 and in subsection 6 of this section. From and after January 1, 2017, in  
41 each year in which the total revenues from the county sales tax collected under sections 66.600 to  
42 66.630 in the previous calendar year is greater than the amount of such revenues which were  
43 collected in the calendar year 2014, the director of revenue shall distribute to the cities, towns, and  
44 villages in group A a portion of the taxes based on the location in which the sales were deemed  
45 consummated under section 66.630 and subsection 12 of section 32.087, in accordance with the  
46 formula described in this subsection and in subsection 6. After deducting the distribution to the  
47 cities, towns, and villages in group A, the director of revenue shall, subject to the limitation  
48 described in subdivision (2) of this subsection, distribute funds in the county sales tax trust fund to

1 the cities, towns, and villages, and the county in group B as follows: to the county which levied the  
2 tax, ten percent multiplied by the percentage of the population of unincorporated county which has  
3 been annexed or incorporated since April 1, 1993, multiplied by the total of all sales tax revenues  
4 countywide, and a percentage of the remaining distributable revenue equal to the percentage ratio  
5 that the population of unincorporated areas of the county bears to the total population of group B as  
6 adjusted such that no city, town, or village in group B shall receive a distribution that is less than  
7 fifty percent of the amount of taxes generated within such city, town, or village based on the  
8 location in which the sales were deemed consummated under section 66.630 and subsection 12 of  
9 section 32.087; and to each city, town, or village in group B located wholly within the taxing  
10 county, a percentage of the remaining distributable revenue equal to the percentage ratio that the  
11 population of such city, town, or village bears to the total population of group B, as adjusted such  
12 that no city, town, or village in group B shall receive a distribution that is less than fifty percent of  
13 the amount of taxes generated within such city, town, or village based on the location in which the  
14 sales were deemed consummated under section 66.630 and subsection 12 of section 32.087; and to  
15 each city, town, or village located partly within the taxing county, a percentage of the remaining  
16 distributable revenue equal to the percentage ratio that the population of that part of the city, town,  
17 or village located within the taxing county bears to the total population of group B, as adjusted such  
18 that no city, town, or village in group B shall receive a distribution that is less than fifty percent of  
19 the amount of taxes generated within such city, town, or village based on the location in which the  
20 sales were deemed consummated under section 66.630 and subsection 12 of section 32.087.

21 (2) For purposes of making any adjustment required by this subsection, the director of  
22 revenue shall, prior to any distribution to the county or to each city, town, or village in group B  
23 located wholly or partly within the taxing county, identify each city, town, or village in group B  
24 located wholly or partly within the taxing county that would receive a distribution that is less than  
25 fifty percent of the amount of taxes generated within such city, town, or village based on the  
26 location in which the sales were deemed consummated under section 66.630 and subsection 12 of  
27 section 32.087 if no adjustments were made and calculate the difference between the amount that  
28 the distribution to each such city, town, or village would have been without any adjustment and the  
29 amount that equals fifty percent of the amount of taxes generated within such city, town, or village  
30 based on the location in which the sales were deemed consummated under section 66.630 and  
31 subsection 12 of section 32.087. Thereafter, the director of revenue shall determine the amount of  
32 any adjustment under this subsection as follows:

33 (a) If the aggregate amount of the difference calculated in accordance with this subsection is  
34 less than or equal to the aggregate increase in the remaining distributable revenue for the applicable  
35 period in the current calendar year over the remaining distributable revenue for the corresponding  
36 period in the calendar year 2014, the director of revenue shall deduct the amount of such difference  
37 from the remaining distributable revenue and distribute an allocable portion of the amount of such  
38 difference to each city, town, or village that would otherwise have received a distribution that is less  
39 than fifty percent of the amount of taxes generated within such city, town, or village based on the  
40 location in which the sales were deemed consummated under section 66.630 and subsection 12 of  
41 section 32.087 if no adjustment were made, such that each such city, town, or village receives a  
42 distribution that is equal to fifty percent of the amount of taxes generated within such city, town, or  
43 village based on the location in which the sales were deemed consummated under section 66.630  
44 and subsection 12 of section 32.087;

45 (b) If, however, the aggregate amount of the difference calculated in accordance with this  
46 subsection is greater than the aggregate increase in the remaining distributable revenue for the  
47 applicable period in the current calendar year over the remaining distributable revenue for the  
48 corresponding period in the calendar year 2014, the director of revenue shall deduct from the

1 remaining distributable revenue an amount equal to the difference between the remaining  
2 distributable revenue for the applicable period in the current calendar year and the remaining  
3 distributable revenue for the corresponding period in the calendar year 2014 and distribute an  
4 allocable portion of the amount of such difference to each city, town, or village that would  
5 otherwise have received a distribution that is less than fifty percent of the amount of taxes generated  
6 within such city, town, or village based on the location in which the sales were deemed  
7 consummated under section 66.630 and subsection 12 of section 32.087 if no adjustment were  
8 made, such that each such city, town, or village receives a distribution that includes an adjustment  
9 that is proportionate to the amount of the adjustment that would otherwise have been made if such  
10 adjustment were calculated in accordance with paragraph (a) of this subsection;

11 (c) After determining the amount of the adjustment and making the allocation in accordance  
12 with paragraph (a) or (b) of this subsection, as applicable, the director of revenue shall thereafter  
13 distribute the remaining distributable revenue, as adjusted, to the county and to each city, town, or  
14 village in group B located wholly or partly within the taxing county in the manner provided in this  
15 subsection.

16 (3) For purposes of this subsection, if a city, town, or village is partly in group A and partly  
17 in group B, the director of revenue shall calculate fifty percent of the amount of taxes generated  
18 within such city, town, or village based on the location in which the sales were deemed  
19 consummated under section 66.630 and subsection 12 of section 32.087 by multiplying fifty percent  
20 by the amount of all county sales taxes collected by the director of revenue under sections 66.600 to  
21 66.630, less one percent for cost of collection, that are generated within such city, town, or village  
22 based on the location in which the sales were deemed consummated under section 66.630 and  
23 subsection 12 of section 32.087, regardless of whether such taxes are deemed consummated in  
24 group A or group B.

25 6. (1) For purposes of administering the distribution formula of [subsection] subsections 4  
26 and 5 of this section, the revenues arising each year from sales occurring within each group A city,  
27 town or village shall be distributed as follows: Until such revenues reach the adjusted county  
28 average, as hereinafter defined, there shall be distributed to the city, town or village all of such  
29 revenues reduced by the percentage which is equal to ten percent multiplied by the percentage of the  
30 population of unincorporated county which has been annexed or incorporated after April 1, 1993;  
31 and once revenues exceed the adjusted county average, total revenues shall be shared in accordance  
32 with the redistribution formula as defined in this subsection.

33 (2) For purposes of this subsection, the "adjusted county average" is the per capita  
34 countywide average of all sales tax distributions during the prior calendar year reduced by the  
35 percentage which is equal to ten percent multiplied by the percentage of the population of  
36 unincorporated county which has been annexed or incorporated after April 1, 1993; the  
37 "redistribution formula" is as follows: During 1994, each group A city, town and village shall  
38 receive that portion of the revenues arising from sales occurring within the municipality that  
39 remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising  
40 from sales within the municipality multiplied by the percentage which is the sum of ten percent  
41 multiplied by the percentage of the population of unincorporated county which has been annexed or  
42 incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product of 8.5  
43 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of  
44 cumulative per capita sales taxes arising from sales within the municipality less the adjusted county  
45 average. During 1995, each group A city, town and village shall receive that portion of the revenues  
46 arising from sales occurring within the municipality that remains after deducting therefrom an  
47 amount equal to the cumulative sales tax revenues arising from sales within the municipality  
48 multiplied by the percentage which is the sum of ten percent multiplied by the percentage of the

1 population of unincorporated county which has been annexed or incorporated after April 1, 1993,  
2 and the percentage, if greater than zero, equal to the product of seventeen multiplied by the  
3 logarithm (to base 10) of the product of 0.035 multiplied by the total of cumulative per capita sales  
4 taxes arising from sales within the municipality less the adjusted county average. From January 1,  
5 1996, until January 1, 2000, each group A city, town and village shall receive that portion of the  
6 revenues arising from sales occurring within the municipality that remains after deducting therefrom  
7 an amount equal to the cumulative sales tax revenues arising from sales within the municipality  
8 multiplied by the percentage which is the sum of ten percent multiplied by the percentage of the  
9 population of unincorporated county which has been annexed or incorporated after April 1, 1993,  
10 and the percentage, if greater than zero, equal to the product of 25.5 multiplied by the logarithm (to  
11 base 10) of the product of 0.035 multiplied by the total of cumulative per capita sales taxes arising  
12 from sales within the municipality less the adjusted county average. From and after January 1,  
13 2000, the distribution formula covering the period from January 1, 1996, until January 1, 2000, shall  
14 continue to apply, except that the percentage computed for sales arising within the municipalities  
15 shall be not less than 7.5 percent for municipalities within which sales tax revenues exceed the  
16 adjusted county average, nor less than 12.5 percent for municipalities within which sales tax  
17 revenues exceed the adjusted county average by at least twenty-five percent.

18 (3) For purposes of applying the redistribution formula to a municipality which is partly  
19 within the county levying the tax, the distribution shall be calculated alternately for the municipality  
20 as a whole, except that the factor for annexed portion of the county shall not be applied to the  
21 portion of the municipality which is not within the county levying the tax, and for the portion of the  
22 municipality within the county levying the tax. Whichever calculation results in the larger  
23 distribution to the municipality shall be used.

24 (4) Notwithstanding any other provision of this section, the fifty percent of additional sales  
25 taxes as described in section 99.845 arising from economic activities within the area of a  
26 redevelopment project established after July 12, 1990, pursuant to sections 99.800 to 99.865, while  
27 tax increment financing remains in effect shall be deducted from all calculations of countywide  
28 sales taxes, shall be distributed directly to the municipality involved, and shall be disregarded in  
29 calculating the amounts distributed or distributable to the municipality. Further, any agreement,  
30 contract or covenant entered into prior to July 12, 1990, between a municipality and any other  
31 political subdivision which provides for an appropriation of incremental sales tax revenues to the  
32 special allocation fund of a tax increment financing project while tax increment financing remains  
33 in effect shall continue to be in full force and effect and the sales taxes so appropriated shall be  
34 deducted from all calculations of countywide sales taxes, shall be distributed directly to the  
35 municipality involved, and shall be disregarded in calculating the amounts distributed or  
36 distributable to the municipality. In addition, and notwithstanding any other provision of this  
37 chapter to the contrary, economic development funds shall be distributed in full to the municipality  
38 in which the sales producing them were deemed consummated. Additionally, economic  
39 development funds shall be deducted from all calculations of countywide sales taxes and shall be  
40 disregarded in calculating the amounts distributed or distributable to the municipality. As used in  
41 this subdivision, the term "economic development funds" means the amount of sales tax revenue  
42 generated in any fiscal year by projects authorized pursuant to chapter 99 or chapter 100 in  
43 connection with which such sales tax revenue was pledged as security for, or was guaranteed by a  
44 developer to be sufficient to pay, outstanding obligations under any agreement authorized by chapter  
45 100, entered into or adopted prior to September 1, 1993, between a municipality and another public  
46 body. The cumulative amount of economic development funds allowed under this provision shall  
47 not exceed the total amount necessary to amortize the obligations involved.

48 [6.] 7. If the qualified voters of any city, town or village vote to change or alter its

1 boundaries by annexing any unincorporated territory included in group B or if the qualified voters  
2 of one or more city, town or village in group A and the qualified voters of one or more city, town or  
3 village in group B vote to consolidate, the area annexed or the area consolidated which had been a  
4 part of group B shall remain a part of group B after annexation or consolidation. After the effective  
5 date of the annexation or consolidation, the annexing or consolidated city, town or village shall  
6 receive a percentage of the group B distributable revenue equal to the percentage ratio that the  
7 population of the annexed or consolidated area bears to the total population of group B and such  
8 annexed area shall not be classified as unincorporated area for determination of the percentage  
9 allocable to the county. If the qualified voters of any two or more cities, towns or villages in group  
10 A each vote to consolidate such cities, towns or villages, then such consolidated cities, towns or  
11 villages shall remain a part of group A. For the purpose of sections 66.600 to 66.630, population  
12 shall be as determined by the last federal decennial census or the latest census that determines the  
13 total population of the county and all political subdivisions therein. For the purpose of calculating  
14 the adjustment based on the percentage of unincorporated county population which is annexed after  
15 April 1, 1993, the accumulated percentage immediately before each census shall be used as the new  
16 percentage base after such census. After any annexation, incorporation or other municipal boundary  
17 change affecting the unincorporated area of the county, the chief elected official of the county shall  
18 certify the new population of the unincorporated area of the county and the percentage of the  
19 population which has been annexed or incorporated since April 1, 1993, to the director of revenue.  
20 After the adoption of the county sales tax ordinance, any city, town or village in group A may by  
21 adoption of an ordinance by its governing body cease to be a part of group A and become a part of  
22 group B. Within ten days after the adoption of the ordinance transferring the city, town or village  
23 from one group to the other, the clerk of the transferring city, town or village shall forward to the  
24 director of revenue, by registered mail, a certified copy of the ordinance. Distribution to such city  
25 as a part of its former group shall cease and as a part of its new group shall begin on the first day of  
26 January of the year following notification to the director of revenue, provided such notification is  
27 received by the director of revenue on or before the first day of July of the year in which the  
28 transferring ordinance is adopted. If such notification is received by the director of revenue after  
29 the first day of July of the year in which the transferring ordinance is adopted, then distribution to  
30 such city as a part of its former group shall cease and as a part of its new group shall begin the first  
31 day of July of the year following such notification to the director of revenue. Once a group A city,  
32 town or village becomes a part of group B, such city may not transfer back to group A.

33 [7.] 8. If any city, town or village shall hereafter change or alter its boundaries, the city  
34 clerk of the municipality shall forward to the director of revenue, by registered mail, a certified  
35 copy of the ordinance adding or detaching territory from the municipality. The ordinance shall  
36 reflect the effective date thereof, and shall be accompanied by a map of the municipality clearly  
37 showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map,  
38 the tax imposed by sections 66.600 to 66.630 shall be redistributed and allocated in accordance with  
39 the provisions of this section on the effective date of the change of the municipal boundary so that  
40 the proper percentage of group B distributable revenue is allocated to the municipality in proportion  
41 to any annexed territory. If any area of the unincorporated county elects to incorporate subsequent  
42 to the effective date of the county sales tax as set forth in sections 66.600 to 66.630, the newly  
43 incorporated municipality shall remain a part of group B. The city clerk of such newly incorporated  
44 municipality shall forward to the director of revenue, by registered mail, a certified copy of the  
45 incorporation election returns and a map of the municipality clearly showing the boundaries thereof.  
46 The certified copy of the incorporation election returns shall reflect the effective date of the  
47 incorporation. Upon receipt of the incorporation election returns and map, the tax imposed by  
48 sections 66.600 to 66.630 shall be distributed and allocated in accordance with the provisions of this

1 section on the effective date of the incorporation.

2 [8.] 9. The director of revenue may authorize the state treasurer to make refunds from the  
3 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
4 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any  
5 county abolishes the tax, the county shall notify the director of revenue of the action at least ninety  
6 days prior to the effective date of the repeal and the director of revenue may order retention in the  
7 trust fund, for a period of one year, of two percent of the amount collected after receipt of such  
8 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and  
9 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of  
10 abolition of the tax in such county, the director of revenue shall remit the balance in the account to  
11 the county and close the account of that county. The director of revenue shall notify each county of  
12 each instance of any amount refunded or any check redeemed from receipts due the county.

13 [9.] 10. Except as modified in sections 66.600 to 66.630, all provisions of sections 32.085  
14 and 32.087 shall apply to the tax imposed under sections 66.600 to 66.630.

15 94.860. 1. Notwithstanding the provisions of subsection 1 of section 67.582, the governing  
16 body of a charter county with a population of nine hundred fifty thousand or more is authorized to  
17 impose by ordinance a sales tax in the amount of up to one-half of one percent on all retail sales  
18 made in the part of the county outside of incorporated cities, towns, and villages which are subject  
19 to taxation pursuant to sections 144.010 to 144.525 for the purpose of providing law enforcement  
20 services to such county. The tax authorized by this section shall be in addition to any and all other  
21 sales taxes allowed by law, except that no ordinance imposing a sales tax pursuant to this section  
22 shall be effective unless the governing body of the county submits to the voters residing in the part  
23 of the county outside of incorporated cities, towns, and villages, at a county or state general,  
24 primary, or special election, a proposal to authorize the governing body of the county to impose a  
25 tax.

26 2. The ballot submission for the proposal to authorize imposition of the tax authorized by  
27 this section shall contain substantially the following language:

28 Shall ..... (insert the name of the charter county) impose a sales tax of .....  
29 (insert sales tax amount) in the part of ..... (insert the name of the charter county) outside of  
30 incorporated cities, towns, and villages for the purpose of providing law enforcement services for  
31 the county?

32  YES  NO

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

35 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
36 the proposal submitted pursuant to this subsection, then the ordinance and any amendments thereto  
37 shall be in effect on the first day of the second quarter immediately following the election approving  
38 the proposal. If a proposal receives less than the required majority, then the governing body of the  
39 county shall have no power to impose the sales tax herein authorized unless and until the governing  
40 body of the county shall again have submitted another proposal to authorize the governing body of  
41 the county to impose the sales tax authorized by this section and such proposal is approved by the  
42 required majority of the qualified voters voting thereon. However, in no event shall a proposal  
43 pursuant to this section be submitted sooner than thirty-six months from the date of the last proposal  
44 pursuant to this section. If a majority of the voters fail to approve such proposal the second time  
45 offered, then the governing body of the county shall have no power to impose the sales tax  
46 authorized by this section or submit such proposal to the qualified voters a third time.

47 3. The revenue received by a county treasurer from the tax authorized under the provisions  
48 of this section shall be deposited in a special trust fund and used solely for providing law

1 enforcement services in the part of the county outside of incorporated cities, towns, and villages, for  
2 so long as the tax shall remain in effect. Revenue placed in the special trust fund may also be  
3 utilized for capital improvement projects for law enforcement facilities serving the part of the  
4 county outside of incorporated cities, towns, and villages. Any funds in such special trust fund  
5 which are not needed for current expenditures may be invested by the governing body in accordance  
6 with applicable laws relating to the investment of other county funds.

7 4. The sales taxes collected by the director of revenue pursuant to this section on behalf of a  
8 charter county with a population of nine hundred fifty thousand or more shall be deposited in the  
9 "County Law Enforcement Sales Tax Trust Fund" created by subsection 5 of section 67.582, less  
10 one percent for cost of collection which shall be deposited in the state's general revenue fund after  
11 payment of premiums for surety bonds as provided in section 32.087. The moneys in the trust fund  
12 shall not be deemed to be state funds and shall not be commingled with any funds of the state. The  
13 director of revenue shall keep accurate records of the amount of money in the trusts and which were  
14 collected in each county imposing a sales tax under this section, and the records shall be open to the  
15 inspection of the officers of the county and the public. Not later than the tenth day of each month  
16 the director of revenue shall distribute all moneys deposited in the trust fund during each month to  
17 the county which levied the tax; such funds shall be deposited with the county treasurer of each such  
18 county, and all expenditures of funds arising from the tax authorized by this section shall be by an  
19 appropriation act to be enacted by the governing body of each such county. Expenditures may be  
20 made from the funds for any functions authorized in the ordinance adopted by the governing body  
21 submitting the tax to the voters.

22 5. The director of revenue may authorize the state treasurer to make refunds from the  
23 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
24 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any  
25 county abolishes the tax, the county shall notify the director of revenue of the action at least ninety  
26 days before the effective date of the repeal and the director of revenue may order retention in the  
27 appropriate trust fund, for a period of one year, or two percent of the amount collected after receipt  
28 of such notice to cover possible refunds and overpayments of the tax and to redeem dishonored  
29 checks and drafts deposited to the credit of such accounts. After one year has elapsed after the  
30 abolition of the tax in such county, the director of revenue shall remit the balance in the account to  
31 the county and close the accounts of that county established pursuant to this section. The director of  
32 revenue shall notify each county of each instance of any amount refunded or any check redeemed  
33 from the receipts due to the county.

34 6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
35 apply to the tax imposed pursuant to this section."; and

36  
37 Further amend said bill by amending the title, enacting clause, and intersectional references  
38 accordingly.