

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 823,
2 Page 1, Section A, Line 3, by inserting after all of said section and line the following:

3
4 "66.620. 1. All county sales taxes collected by the director of revenue under sections
5 66.600 to 66.630 on behalf of any county, less one percent for cost of collection which shall be
6 deposited in the state's general revenue fund after payment of premiums for surety bonds as
7 provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be
8 known as the "County Sales Tax Trust Fund". The moneys in the county sales tax trust fund shall
9 not be deemed to be state funds and shall not be commingled with any funds of the state. The
10 director of revenue shall keep accurate records of the amount of money in the trust fund which was
11 collected in each county imposing a county sales tax, and the records shall be open to the inspection
12 of officers of the county and the public. Not later than the tenth day of each month, the director of
13 revenue shall distribute all moneys deposited in the trust fund during the preceding month to the
14 county which levied the tax; such funds shall be deposited with the [county] treasurer of the county
15 and all expenditures of funds arising from the county sales tax trust fund shall be by an
16 appropriation act to be enacted by the legislative council of the county, and to the cities, towns and
17 villages located wholly or partly within the county which levied the tax in the manner as set forth in
18 sections 66.600 to 66.630.

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

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1 city under the provisions of sections 94.500 to 94.550 on the day prior to the effective date of the
2 county sales tax and shall also include all unincorporated areas of the county which levied the tax.

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

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

32 5. (1) From and after January 1, 2017, in each year in which the total revenues from the
33 county sales tax collected under sections 66.600 to 66.630 in the previous calendar year is less than
34 or equal to the amount of such revenues which were collected in the calendar year 2014, the director
35 of revenue shall distribute to the cities, towns, and villages in group A and the cities, towns, and
36 villages, and the county in group B, the amounts required to be distributed under the formula
37 described in subsection 4 and in subsection 6 of this section. From and after January 1, 2017, in
38 each year in which the total revenues from the county sales tax collected under sections 66.600 to
39 66.630 in the previous calendar year is greater than the amount of such revenues which were
40 collected in the calendar year 2014, the director of revenue shall distribute to the cities, towns, and
41 villages in group A a portion of the taxes based on the location in which the sales were deemed
42 consummated under section 66.630 and subsection 12 of section 32.087, in accordance with the
43 formula described in this subsection and in subsection 6. After deducting the distribution to the
44 cities, towns, and villages in group A, the director of revenue shall, subject to the limitation
45 described in subdivision (2) of this subsection, distribute funds in the county sales tax trust fund to
46 the cities, towns, and villages, and the county in group B as follows: to the county which levied the
47 tax, ten percent multiplied by the percentage of the population of unincorporated county which has
48 been annexed or incorporated since April 1, 1993, multiplied by the total of all sales tax revenues

1 countywide, and a percentage of the remaining distributable revenue equal to the percentage ratio
2 that the population of unincorporated areas of the county bears to the total population of group B as
3 adjusted such that no city, town, or village in group B shall receive a distribution that is less than
4 fifty percent of the amount of taxes generated within such city, town, or village based on the
5 location in which the sales were deemed consummated under section 66.630 and subsection 12 of
6 section 32.087; and to each city, town, or village in group B located wholly within the taxing
7 county, a percentage of the remaining distributable revenue equal to the percentage ratio that the
8 population of such city, town, or village bears to the total population of group B, as adjusted such
9 that no city, town, or village in group B shall receive a distribution that is less than fifty percent of
10 the amount of taxes generated within such city, town, or village based on the location in which the
11 sales were deemed consummated under section 66.630 and subsection 12 of section 32.087; and to
12 each city, town, or village located partly within the taxing county, a percentage of the remaining
13 distributable revenue equal to the percentage ratio that the population of that part of the city, town,
14 or village located within the taxing county bears to the total population of group B, as adjusted such
15 that no city, town, or village in group B shall receive a distribution that is less than fifty percent of
16 the amount of taxes generated within such city, town, or village based on the location in which the
17 sales were deemed consummated under section 66.630 and subsection 12 of section 32.087.

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

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

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

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

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

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

22 6. (1) For purposes of administering the distribution formula of [subsection] subsections 4
23 and 5 of this section, the revenues arising each year from sales occurring within each group A city,
24 town or village shall be distributed as follows: Until such revenues reach the adjusted county
25 average, as hereinafter defined, there shall be distributed to the city, town or village all of such
26 revenues reduced by the percentage which is equal to ten percent multiplied by the percentage of the
27 population of unincorporated county which has been annexed or incorporated after April 1, 1993;
28 and once revenues exceed the adjusted county average, total revenues shall be shared in accordance
29 with the redistribution formula as defined in this subsection.

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

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

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

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

45 [6.] 7. If the qualified voters of any city, town or village vote to change or alter its
46 boundaries by annexing any unincorporated territory included in group B or if the qualified voters
47 of one or more city, town or village in group A and the qualified voters of one or more city, town or
48 village in group B vote to consolidate, the area annexed or the area consolidated which had been a

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

30 [7.] 8. If any city, town or village shall hereafter change or alter its boundaries, the city
31 clerk of the municipality shall forward to the director of revenue, by registered mail, a certified
32 copy of the ordinance adding or detaching territory from the municipality. The ordinance shall
33 reflect the effective date thereof, and shall be accompanied by a map of the municipality clearly
34 showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map,
35 the tax imposed by sections 66.600 to 66.630 shall be redistributed and allocated in accordance with
36 the provisions of this section on the effective date of the change of the municipal boundary so that
37 the proper percentage of group B distributable revenue is allocated to the municipality in proportion
38 to any annexed territory. If any area of the unincorporated county elects to incorporate subsequent
39 to the effective date of the county sales tax as set forth in sections 66.600 to 66.630, the newly
40 incorporated municipality shall remain a part of group B. The city clerk of such newly incorporated
41 municipality shall forward to the director of revenue, by registered mail, a certified copy of the
42 incorporation election returns and a map of the municipality clearly showing the boundaries thereof.
43 The certified copy of the incorporation election returns shall reflect the effective date of the
44 incorporation. Upon receipt of the incorporation election returns and map, the tax imposed by
45 sections 66.600 to 66.630 shall be distributed and allocated in accordance with the provisions of this
46 section on the effective date of the incorporation.

47 [8.] 9. The director of revenue may authorize the state treasurer to make refunds from the
48 amounts in the trust fund and credited to any county for erroneous payments and overpayments

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

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

12 94.860. 1. Notwithstanding the provisions of subsection 1 of section 67.582, the governing
 13 body of a charter county with a population of nine hundred fifty thousand or more is authorized to
 14 impose by ordinance a sales tax in the amount of up to one-half of one percent on all retail sales
 15 made in the part of the county outside of incorporated cities, towns, and villages which are subject
 16 to taxation pursuant to sections 144.010 to 144.525 for the purpose of providing law enforcement
 17 services to such county. The tax authorized by this section shall be in addition to any and all other
 18 sales taxes allowed by law, except that no ordinance imposing a sales tax pursuant to this section
 19 shall be effective unless the governing body of the county submits to the voters residing in the part
 20 of the county outside of incorporated cities, towns, and villages, at a county or state general,
 21 primary, or special election, a proposal to authorize the governing body of the county to impose a
 22 tax.

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

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

29 YES NO

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

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

44 3. The revenue received by a county treasurer from the tax authorized under the provisions
 45 of this section shall be deposited in a special trust fund and used solely for providing law
 46 enforcement services in the part of the county outside of incorporated cities, towns, and villages, for
 47 so long as the tax shall remain in effect. Revenue placed in the special trust fund may also be
 48 utilized for capital improvement projects for law enforcement facilities serving the part of the

1 county outside of incorporated cities, towns, and villages. Any funds in such special trust fund
2 which are not needed for current expenditures may be invested by the governing body in accordance
3 with applicable laws relating to the investment of other county funds.

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

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

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

33
34
35 Further amend said bill by amending the title, enacting clause, and intersectional references
36 accordingly.