

FIRST REGULAR SESSION

# HOUSE BILL NO. 949

## 96TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE ELLINGER.

2118L.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal section 67.1305 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 58 merged with conference committee substitute for house committee substitute for senate substitute for senate committee substitute for senate bill no. 210 merged with conference committee substitute for house committee substitute for senate substitute for senate bill no. 343, ninety-third general assembly, first regular session, and section 67.1305 as enacted by senate substitute for senate committee substitute for house committee substitute for house bill no. 186, ninety-third general assembly, first regular session, and to enact in lieu thereof one new section relating to members of economic development tax boards.

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

Section A. Section 67.1305 as enacted by conference committee substitute for senate  
2 substitute for senate committee substitute for house committee substitute for house bill no. 58  
3 merged with conference committee substitute for house committee substitute for senate  
4 substitute for senate committee substitute for senate bill no. 210 merged with conference  
5 committee substitute for house committee substitute for senate substitute for senate bill no. 343,  
6 ninety-third general assembly, first regular session, and section 67.1305 as enacted by senate  
7 substitute for senate committee substitute for house committee substitute for house bill no. 186,  
8 ninety-third general assembly, first regular session, is repealed and one new section enacted in  
9 lieu thereof, to be known as section 67.1305, to read as follows:

67.1305. 1. As used in this section, the term "city" shall mean any incorporated city,  
2 town, or village.

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.

3           2. In lieu of the sales taxes authorized under sections 67.1300 and 67.1303, the  
 4 governing body of any city or county may impose, by order or ordinance, a sales tax on all retail  
 5 sales made in the city or county which are subject to sales tax under chapter 144. The tax  
 6 authorized in this section shall not be more than one-half of one percent. The order or ordinance  
 7 imposing the tax shall not become effective unless the governing body of the city or county  
 8 submits to the voters of the city or county at any citywide, county or state general, primary or  
 9 special election a proposal to authorize the governing body to impose a tax under this section.  
 10 The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and  
 11 shall be stated separately from all other charges and taxes. The tax authorized in this section  
 12 shall not be imposed by any city or county that has imposed a tax under section 67.1300 or  
 13 67.1303 unless the tax imposed under those sections has expired or been repealed.

14           3. The ballot of submission for the tax authorized in this section shall be in substantially  
 15 the following form:

16           Shall ..... (insert the name of the city or county) impose a sales tax at a rate of .....  
 17 (insert rate of percent) percent for economic development purposes?

18   G YES   G NO

19

20 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
 21 of the question, then the tax shall become effective on the first day of the second calendar quarter  
 22 following the calendar quarter in which the election was held. If a majority of the votes cast on  
 23 the question by the qualified voters voting thereon are opposed to the question, then the tax shall  
 24 not become effective unless and until the question is resubmitted under this section to the  
 25 qualified voters and such question is approved by a majority of the qualified voters voting on the  
 26 question, provided that no proposal shall be resubmitted to the voters sooner than twelve months  
 27 from the date of the submission of the last proposal.

28           4. All sales taxes collected by the director of revenue under this section on behalf of any  
 29 county or municipality, less one percent for cost of collection which shall be deposited in the  
 30 state's general revenue fund after payment of premiums for surety bonds as provided in section  
 31 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the  
 32 "Local Option Economic Development Sales Tax Trust Fund".

33           5. The moneys in the local option economic development sales tax trust fund shall not  
 34 be deemed to be state funds and shall not be commingled with any funds of the state. The  
 35 director of revenue shall keep accurate records of the amount of money in the trust fund and  
 36 which was collected in each city or county imposing a sales tax pursuant to this section, and the  
 37 records shall be open to the inspection of officers of the city or county and the public.

38           6. Not later than the tenth day of each month the director of revenue shall distribute all  
39 moneys deposited in the trust fund during the preceding month to the city or county which levied  
40 the tax. Such funds shall be deposited with the county treasurer of each such county or the  
41 appropriate municipal officer in the case of a municipal tax, and all expenditures of funds arising  
42 from the local economic development sales tax trust fund shall be in accordance with this  
43 section.

44           7. The director of revenue may authorize the state treasurer to make refunds from the  
45 amounts in the trust fund and credited to any city or county for erroneous payments and  
46 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
47 such cities and counties.

48           8. If any county or municipality abolishes the tax, the city or county shall notify the  
49 director of revenue of the action at least ninety days prior to the effective date of the repeal and  
50 the director of revenue may order retention in the trust fund, for a period of one year, of two  
51 percent of the amount collected after receipt of such notice to cover possible refunds or  
52 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
53 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
54 city or county, the director of revenue shall remit the balance in the account to the city or county  
55 and close the account of that city or county. The director of revenue shall notify each city or  
56 county of each instance of any amount refunded or any check redeemed from receipts due the  
57 city or county.

58           9. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
59 apply to the tax imposed pursuant to this section.

60           10. (1) No revenue generated by the tax authorized in this section shall be used for any  
61 retail development project, except for the redevelopment of downtown areas and historic  
62 districts. Not more than twenty-five percent of the revenue generated shall be used annually for  
63 administrative purposes, including staff and facility costs.

64           (2) At least twenty percent of the revenue generated by the tax authorized in this section  
65 shall be used solely for projects directly related to long-term economic development preparation,  
66 including, but not limited to, the following:

- 67           (a) Acquisition of land;
- 68           (b) Installation of infrastructure for industrial or business parks;
- 69           (c) Improvement of water and wastewater treatment capacity;
- 70           (d) Extension of streets;
- 71           (e) Public facilities directly related to economic development and job creation; and
- 72           (f) Providing matching dollars for state or federal grants relating to such long-term  
73 projects.

74 (3) The remaining revenue generated by the tax authorized in this section may be used  
75 for, but shall not be limited to, the following:

76 (a) Marketing;

77 (b) Providing grants and loans to companies for job training, equipment acquisition, site  
78 development, and infrastructures;

79 (c) Training programs to prepare workers for advanced technologies and high skill jobs;

80 (d) Legal and accounting expenses directly associated with the economic development  
81 planning and preparation process;

82 (e) Developing value-added and export opportunities for Missouri agricultural products.

83 11. All revenue generated by the tax shall be deposited in a special trust fund and shall  
84 be used solely for the designated purposes. If the tax is repealed, all funds remaining in the  
85 special trust fund shall continue to be used solely for the designated purposes. Any funds in the  
86 special trust fund which are not needed for current expenditures may be invested by the  
87 governing body in accordance with applicable laws relating to the investment of other city or  
88 county funds.

89 12. (1) Any city or county imposing the tax authorized in this section shall establish an  
90 economic development tax board. The volunteer board shall receive no compensation or  
91 operating budget.

92 (2) The economic development tax board established by a city shall consist of [five]  
93 **seven or nine** members[.]. **The number of members of the board shall be designated in the**  
94 **order or ordinance imposing the sales tax authorized by this section, and are** to be  
95 appointed as follows:

96 (a) [One member] **Two members** shall be appointed by the school districts included  
97 within any economic development plan or area funded by the sales tax authorized in this section.  
98 Such [member] **members** shall be appointed in any manner agreed upon by the affected districts;

99 (b) Three **or five** members shall be appointed by the chief elected officer of the city with  
100 the consent of the majority of the governing body of the city;

101 (c) [One member] **Two members** shall be appointed by the governing body of the county  
102 in which the city is located.

103 (3) The economic development tax board established by a county shall consist of seven  
104 members, to be appointed as follows:

105 (a) One member shall be appointed by the school districts included within any economic  
106 development plan or area funded by the sales tax authorized in this section. Such member shall  
107 be appointed in any manner agreed upon by the affected districts;

108 (b) Four members shall be appointed by the governing body of the county; and

109 (c) Two members from the cities, towns, or villages within the county appointed in any  
110 manner agreed upon by the chief elected officers of the cities or villages.

111

112 Of the members initially appointed, three shall be designated to serve for terms of two years, and  
113 the remaining members shall be designated to serve for a term of four years from the date of such  
114 initial appointments. **If there are more than seven members initially appointed, the eighth  
115 and ninth members shall be designated to serve for terms of two years.** Thereafter, the  
116 members appointed shall serve for a term of four years, except that all vacancies shall be filled  
117 for unexpired terms in the same manner as were the original appointments.

118 **(4) If an economic development tax board established by a city is already in  
119 existence on August 28, 2011, any increase in the number of members of the board shall  
120 be designated in an order or ordinance. The sixth and seventh members shall be appointed  
121 to a term with an expiration coinciding with the expiration of the terms of the two board  
122 member positions that were originally appointed to terms of four years. The eighth and  
123 ninth members shall be appointed to a term with an expiration coinciding with the  
124 expiration of the terms of the three board member positions that were originally appointed  
125 to terms of two years. Thereafter, the additional members appointed shall serve for a term  
126 of four years, except that all vacancies shall be filled for unexpired terms in the same  
127 manner as were the additional appointments.**

128 13. The board, subject to approval of the governing body of the city or county, shall  
129 consider economic development plans, economic development projects, or designations of an  
130 economic development area, and shall hold public hearings and provide notice of any such  
131 hearings. The board shall vote on all proposed economic development plans, economic  
132 development projects, or designations of an economic development area, and amendments  
133 thereto, within thirty days following completion of the hearing on any such plan, project, or  
134 designation, and shall make recommendations to the governing body within ninety days of the  
135 hearing concerning the adoption of or amendment to economic development plans, economic  
136 development projects, or designations of an economic development area. The governing body  
137 of the city or county shall have the final determination on use and expenditure of any funds  
138 received from the tax imposed under this section.

139 14. The board may consider and recommend using funds received from the tax imposed  
140 under this section for plans, projects or area designations outside the boundaries of the city or  
141 county imposing the tax if, and only if:

142 (1) The city or county imposing the tax or the state receives significant economic benefit  
143 from the plan, project or area designation; and

144 (2) The board establishes an agreement with the governing bodies of all cities and  
145 counties in which the plan, project or area designation is located detailing the authority and  
146 responsibilities of each governing body with regard to the plan, project or area designation.

147 15. Notwithstanding any other provision of law to the contrary, the economic  
148 development sales tax imposed under this section when imposed within a special taxing district,  
149 including but not limited to a tax increment financing district, neighborhood improvement  
150 district, or community improvement district, shall be excluded from the calculation of revenues  
151 available to such districts, and no revenues from any sales tax imposed under this section shall  
152 be used for the purposes of any such district unless recommended by the economic development  
153 tax board established under this section and approved by the governing body imposing the tax.

154 16. The board and the governing body of the city or county imposing the tax shall report  
155 at least annually to the governing body of the city or county on the use of the funds provided  
156 under this section and on the progress of any plan, project, or designation adopted under this  
157 section and shall make such report available to the public.

158 17. Not later than the first day of March each year the board shall submit to the joint  
159 committee on economic development a report, not exceeding one page in length, which must  
160 include the following information for each project using the tax authorized under this section:

161 (1) A statement of its primary economic development goals;

162 (2) A statement of the total economic development sales tax revenues received during  
163 the immediately preceding calendar year;

164 (3) A statement of total expenditures during the preceding calendar year in each of the  
165 following categories:

166 (a) Infrastructure improvements;

167 (b) Land and or buildings;

168 (c) Machinery and equipment;

169 (d) Job training investments;

170 (e) Direct business incentives;

171 (f) Marketing;

172 (g) Administration and legal expenses; and

173 (h) Other expenditures.

174 18. The governing body of any city or county that has adopted the sales tax authorized  
175 in this section may submit the question of repeal of the tax to the voters on any date available for  
176 elections for the city or county. The ballot of submission shall be in substantially the following  
177 form:

178

179 Shall ..... (insert the name of the city or county) repeal the sales tax imposed at a rate  
180 of ..... (insert rate of percent) percent for economic development purposes?

181 G YES G NO

182

183 If a majority of the votes cast on the proposal are in favor of the repeal, that repeal shall become  
184 effective on December thirty-first of the calendar year in which such repeal was approved. If a  
185 majority of the votes cast on the question by the qualified voters voting thereon are opposed to  
186 the repeal, then the sales tax authorized in this section shall remain effective until the question  
187 is resubmitted under this section to the qualified voters of the city or county, and the repeal is  
188 approved by a majority of the qualified voters voting on the question.

189 19. Whenever the governing body of any city or county that has adopted the sales tax  
190 authorized in this section receives a petition, signed by ten percent of the registered voters of the  
191 city or county voting in the last gubernatorial election, calling for an election to repeal the sales  
192 tax imposed under this section, the governing body shall submit to the voters a proposal to repeal  
193 the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are  
194 in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar  
195 year in which such repeal was approved. If a majority of the votes cast on the question by the  
196 qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until  
197 the question is resubmitted under this section to the qualified voters and the repeal is approved  
198 by a majority of the qualified voters voting on the question.

199 20. If any provision of this section or section 67.1303 or the application thereof to any  
200 person or circumstance is held invalid, the invalidity shall not affect other provisions or  
201 application of this section or section 67.1303 which can be given effect without the invalid  
202 provision or application, and to this end the provisions of this section and section 67.1303 are  
203 declared severable.

2 [67.1305. 1. As used in this section, the term "city" shall mean any  
incorporated city, town, or village.

3 2. In lieu of the sales taxes authorized under sections 67.1300 and  
4 67.1303, the governing body of any city or county may impose, by order or  
5 ordinance, a sales tax on all retail sales made in the city or county which are  
6 subject to sales tax under chapter 144. The tax authorized in this section shall not  
7 be more than one-half of one percent. The order or ordinance imposing the tax  
8 shall not become effective unless the governing body of the city or county  
9 submits to the voters of the city or county at any citywide, county, or state  
10 general, primary, or special election a proposal to authorize the governing body  
11 to impose a tax under this section. The tax authorized in this section shall be in  
12 addition to all other sales taxes imposed by law, and shall be stated separately  
13 from all other charges and taxes. The tax authorized in this section shall not be

14 imposed by any city or county that has imposed a tax under section 67.1300 or  
15 67.1303 unless the tax imposed under those sections has expired or been  
16 repealed.

17 3. The ballot of submission for the tax authorized in this section shall be  
18 in substantially the following form:

19 Shall ..... (insert the name of the city or county) impose a  
20 sales tax at a rate of ..... (insert rate of percent) percent for economic  
21 development purposes?

22 G YES G NO

23

24 If a majority of the votes cast on the question by the qualified voters voting  
25 thereon are in favor of the question, then the tax shall become effective on the  
26 first day of the second calendar quarter following the calendar quarter in which  
27 the election was held. If a majority of the votes cast on the question by the  
28 qualified voters voting thereon are opposed to the question, then the tax shall not  
29 become effective unless and until the question is resubmitted under this section  
30 to the qualified voters and such question is approved by a majority of the  
31 qualified voters voting on the question, provided that no proposal shall be  
32 resubmitted to the voters sooner than twelve months from the date of the  
33 submission of the last proposal.

34 4. All sales taxes collected by the director of revenue under this section  
35 on behalf of any county or city or municipality, less one percent for cost of  
36 collection which shall be deposited in the state's general revenue fund after  
37 payment of premiums for surety bonds as provided in section 32.087, shall be  
38 deposited in a special trust fund, which is hereby created, to be known as the  
39 "Local Option Economic Development Sales Tax Trust Fund".

40 5. The moneys in the local option economic development sales tax trust  
41 fund shall not be deemed to be state funds and shall not be commingled with any  
42 funds of the state. The director of revenue shall keep accurate records of the  
43 amount of money in the trust fund and which was collected in each city or county  
44 imposing a sales tax under and pursuant to this section, and the records shall be  
45 open to the inspection of officers of the city or county and the public.

46 6. Not later than the tenth day of each month, the director of revenue  
47 shall distribute all moneys deposited in the trust fund during the preceding month  
48 to the city or county which levied the tax. Such funds shall be deposited with the  
49 county treasurer of each such county or the appropriate city or municipal officer  
50 in the case of a city or municipal tax, and all expenditures of funds arising from  
51 the local option economic development sales tax trust fund shall be in accordance  
52 with this section.

53 7. The director of revenue may authorize the state treasurer to make  
54 refunds from the amounts in the trust fund and credited to any city or county for  
55 erroneous payments and overpayments made, and may redeem dishonored checks  
56 and drafts deposited to the credit of such cities and counties.

57           8. If any county or city or municipality abolishes the tax, the city or  
58 county shall notify the director of revenue of the action at least ninety days prior  
59 to the effective date of the repeal and the director of revenue may order retention  
60 in the trust fund, for a period of one year, of two percent of the amount collected  
61 after receipt of such notice to cover possible refunds or overpayment of the tax  
62 and to redeem dishonored checks and drafts deposited to the credit of such  
63 accounts. After one year has elapsed after the effective date of abolition of the  
64 tax in such city or county, the director of revenue shall remit the balance in the  
65 account to the city or county and close the account of that city or county. The  
66 director of revenue shall notify each city or county of each instance of any  
67 amount refunded or any check redeemed from receipts due the city or county.

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

70           10. (1) No revenue generated by the tax authorized in this section shall  
71 be used for any retail development project, except for the redevelopment of  
72 downtown areas and historic districts. Not more than twenty-five percent of the  
73 revenue generated shall be used annually for administrative purposes, including  
74 staff and facility costs.

75           (2) At least twenty percent of the revenue generated by the tax  
76 authorized in this section shall be used solely for projects directly related to  
77 long-term economic development preparation, including, but not limited to, the  
78 following:

79           (a) Acquisition of land;  
80           (b) Installation of infrastructure for industrial or business parks;  
81           (c) Improvement of water and wastewater treatment capacity;  
82           (d) Extension of streets;  
83           (e) Public facilities directly related to economic development and job  
84 creation; and

85           (f) Providing matching dollars for state or federal grants relating to such  
86 long-term projects.

87           (3) The remaining revenue generated by the tax authorized in this section  
88 may be used for, but shall not be limited to, the following:

89           (a) Marketing;  
90           (b) Providing grants and loans to companies for job training, equipment  
91 acquisition, site development, and infrastructures;

92           (c) Training programs to prepare workers for advanced technologies and  
93 high skill jobs;

94           (d) Legal and accounting expenses directly associated with the economic  
95 development planning and preparation process; and

96           (e) Developing value-added and export opportunities for Missouri  
97 agricultural products.

98           11. All revenue generated by the tax shall be deposited in a special trust  
99 fund and shall be used solely for the designated purposes. If the tax is repealed,

100 all funds remaining in the special trust fund shall continue to be used solely for  
101 the designated purposes. Any funds in the special trust fund which are not  
102 needed for current expenditures may be invested by the governing body in  
103 accordance with applicable laws relating to the investment of other city or county  
104 funds.

105 12. (1) Any city or county imposing the tax authorized in this section  
106 shall establish an economic development tax board. The volunteer board shall  
107 receive no compensation or operating budget.

108 (2) The economic development tax board established by a city shall  
109 consist of five members, to be appointed as follows:

110 (a) One member shall be appointed by the school districts included  
111 within any economic development plan or area funded by the sales tax authorized  
112 in this section. Such member shall be appointed in any manner agreed upon by  
113 the affected districts;

114 (b) Three members shall be appointed by the chief elected officer of the  
115 city with the consent of the majority of the governing body of the city; and

116 (c) One member shall be appointed by the governing body of the county  
117 in which the city is located.

118 (3) The economic development tax board established by a county shall  
119 consist of seven members, to be appointed as follows:

120 (a) One member shall be appointed by the school districts included  
121 within any economic development plan or area funded by the sales tax authorized  
122 in this section. Such member shall be appointed in any manner agreed upon by  
123 the affected districts;

124 (b) Four members shall be appointed by the governing body of the  
125 county; and

126 (c) Two members from the cities, towns, or villages within the county  
127 appointed in any manner agreed upon by the chief elected officers of the cities,  
128 towns or villages. Of the members initially appointed, three shall be designated  
129 to serve for terms of two years, and the remaining members shall be designated  
130 to serve for a term of four years from the date of such initial appointments.  
131 Thereafter, the members appointed shall serve for a term of four years, except  
132 that all vacancies shall be filled for unexpired terms in the same manner as were  
133 the original appointments.

134 13. The board, subject to approval of the governing body of the city or  
135 county, shall consider economic development plans, economic development  
136 projects, or designations of an economic development area, and shall hold public  
137 hearings and provide notice of any such hearings. The board shall vote on all  
138 proposed economic development plans, economic development projects, or  
139 designations of an economic development area, and amendments thereto, within  
140 thirty days following completion of the hearing on any such plan, project, or  
141 designation, and shall make recommendations to the governing body within  
142 ninety days of the hearing concerning the adoption of or amendment to economic

143 development plans, economic development projects, or designations of an  
144 economic development area. The governing body of the city or county shall have  
145 the final determination on use and expenditure of any funds received from the tax  
146 imposed under this section.

147 14. The board may consider and recommend using funds received from  
148 the tax imposed under this section for plans, projects, or area designations outside  
149 the boundaries of the city or county imposing the tax if, and only if:

150 (1) The city or county imposing the tax or the state receives significant  
151 economic benefit from the plan, project, or area designation; and

152 (2) The board establishes an agreement with the governing bodies of all  
153 cities and counties in which the plan, project, or area designation is located  
154 detailing the authority and responsibilities of each governing body with regard to  
155 the plan, project, or area designation.

156 15. Notwithstanding any other provision of law to the contrary, the local  
157 option economic development sales tax imposed under this section when  
158 imposed within a special taxing district, including but not limited to a tax  
159 increment financing district, neighborhood improvement district, or community  
160 improvement district, shall be excluded from the calculation of revenues  
161 available to such districts, and no revenues from any sales tax imposed under this  
162 section shall be used for the purposes of any such district unless recommended  
163 by the economic development tax board established under this section and  
164 approved by the governing body imposing the tax.

165 16. The board and the governing body of the city or county imposing the  
166 tax shall report at least annually to the governing body of the city or county on the  
167 use of the funds provided under this section and on the progress of any plan,  
168 project, or designation adopted under this section and shall make such report  
169 available to the public.

170 17. Not later than the first day of March each year the department of  
171 economic development shall submit to the joint committee on economic  
172 development a report which shall include the following information for each  
173 project using the tax authorized under this section:

174 (1) A statement of its primary economic development goals;

175 (2) A statement of the total economic development sales tax revenues  
176 received during the immediately preceding calendar year; and

177 (3) A statement of total expenditures during the preceding calendar year  
178 in each of the following categories:

179 (a) Infrastructure improvements;

180 (b) Land and or buildings, or both;

181 (c) Machinery and equipment;

182 (d) Job training investments;

183 (e) Direct business incentives;

184 (f) Marketing;

185 (g) Administration and legal expenses; and

186 (h) Other expenditures.

187 18. The governing body of any city or county that has adopted the sales  
188 tax authorized in this section may submit the question of repeal of the tax to the  
189 voters on any date available for elections for the city or county. The ballot of  
190 submission shall be in substantially the following form:

191 Shall ..... (insert the name of the city or county) repeal the  
192 sales tax imposed at a rate of ..... (insert rate of percent) percent for economic  
193 development purposes?

194 G YES G NO

195  
196 If a majority of the votes cast on the proposal are in favor of repeal, that repeal  
197 shall become effective on December thirty-first of the calendar year in which  
198 such repeal was approved. If a majority of the votes cast on the question by the  
199 qualified voters voting thereon are opposed to the repeal, then the sales tax  
200 authorized in this section shall remain effective until the question is resubmitted  
201 under this section to the qualified voters of the city or county, and the repeal is  
202 approved by a majority of the qualified voters voting on the question.

203 19. If any provision of this section or section 67.1303 or the application  
204 thereof to any person or circumstance is held invalid, the invalidity shall not  
205 affect other provisions or application of this section or section 67.1303 which can  
206 be given effect without the invalid provision or application, and to this end the  
207 provisions of this section and section 67.1303 are declared severable.]