

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 161

96TH GENERAL ASSEMBLY

0781S.05T

2011

AN ACT

To repeal sections 67.1000, 67.1002, 67.1003, 67.1005, 67.1006, 67.1303, 67.1956, 94.900, and 181.060, RSMo, and to enact in lieu thereof nine new sections relating to certain taxes imposed by local governments.

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

Section A. Sections 67.1000, 67.1002, 67.1003, 67.1005, 67.1006, 67.1303, 67.1956,
2 94.900, and 181.060, RSMo, are repealed and nine new sections enacted in lieu thereof, to be
3 known as sections 67.1000, 67.1002, 67.1003, 67.1006, 67.1303, 67.1956, 94.900, 181.060, and
4 182.802, to read as follows:

67.1000. 1. The governing body of **the following cities and counties may impose a**
2 **tax as provided in this section;**
3 **(1)** Any county [or of] ;
4 **(2)** Any city which is the county seat of any county or which now or hereafter has a
5 population of more than three thousand five hundred inhabitants and which has heretofore been
6 authorized by the general assembly[, or of] ;
7 **(3) Any city or county with more than three hundred fifty hotel and motel rooms**
8 **within the boundaries of such city or county;**
9 **(4)** Any other city which has a population of more than eighteen thousand and less than
10 forty-five thousand inhabitants located in a county of the first classification with a population

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.

11 over two hundred thousand adjacent to a county of the first classification with a population over
12 nine hundred thousand[.] .

13 **2. The governing body of any city or county listed in subsection 1 of this section** may
14 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels
15 situated in the city or county, which shall be not more than five percent per occupied room per
16 night, except that such tax shall not become effective unless the governing body of the city or
17 county submits to the voters of the city or county at an election permitted under section 115.123
18 a proposal to authorize the governing body of the city or county to impose a tax under the
19 provisions of this section and section 67.1002. The tax authorized by this section and section
20 67.1002 shall be in addition to the charge for the sleeping room and shall be in addition to any
21 and all taxes imposed by law and the proceeds of such tax shall be used by the city or county
22 solely for funding a convention and visitors bureau which shall be a general not-for-profit
23 organization with whom the city or county has contracted, and which is established for the
24 purpose of promoting the city or county as a convention, visitor and tourist center. Such tax shall
25 be stated separately from all other charges and taxes.

26 [2.] **3. As used in this section and section 67.1002, the term "transient guests"**
27 **means a person or persons who occupy a room or rooms in a hotel or motel for thirty-one**
28 **days or less during any calendar quarter, except that** in any county of the third classification
29 without a township form of government and with more than forty-one thousand one hundred but
30 fewer than forty-one thousand two hundred inhabitants, "transient guests"[, as used in this section
31 and section 67.1002,] means a person or persons who occupy a room or rooms in a hotel or motel
32 for ninety days or less during any calendar quarter.

33 [3.] **4.** Provisions of this section to the contrary notwithstanding, the governing body of
34 any home rule city with more than thirty-nine thousand six hundred but fewer than thirty-nine
35 thousand seven hundred inhabitants and partially located in any county of the first classification
36 with more than seventy-one thousand three hundred but fewer than seventy-one thousand four
37 hundred inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient
38 guests of hotels or motels situated in the city, which shall be not more than seven percent per
39 occupied room per night, except that such tax shall not become effective unless the governing
40 body of such city submits to the voters of the city at an election permitted under section 115.123
41 a proposal to authorize the governing body of the city to impose a tax under the provisions of this
42 [section] **subsection** and section 67.1002. The tax authorized by this [section] **subsection** and
43 section 67.1002 shall be in addition to the charge for the sleeping room and shall be in addition
44 to any and all taxes imposed by law and the proceeds of such tax shall be used by the city solely
45 for funding a convention and visitors bureau which shall be a general not-for-profit organization
46 with whom the city has contracted, and which is established for the purpose of promoting the city

47 as a convention, visitor, and tourist center. Such tax shall be stated separately from all other
48 charges and taxes.

49 **5. Notwithstanding any other provision of law to the contrary, the tax authorized**
50 **in this section shall not be imposed by the following cities or counties:**

51 **(1) Any city or county already imposing a tax solely on the charges for sleeping**
52 **rooms paid by the transient guests of hotels or motels situated in any such city or county**
53 **under any other law of this state;**

54 **(2) Any city not already imposing a tax under this section and that is located in**
55 **whole or partially within a county that already imposes a tax solely on the charges for**
56 **sleeping rooms paid by the transient guests of hotels or motels situated in such county**
57 **under this section or any other law of this state; or**

58 **(3) Any county not already imposing a tax under this section and that has a city**
59 **located in whole or in part within its boundaries that already imposes a tax solely on the**
60 **charges for sleeping rooms paid by the transient guests of hotels or motels situated in such**
61 **city under this section or any other law of this state.**

62 **6. This section shall not be construed as repealing any taxes levied by any city or**
63 **county on transient guests as permitted under this chapter or chapter 94 as of August 28,**
64 **2011.**

67.1002. 1. The question shall be submitted in substantially the following form:

2 Shall the (City or County) levy a tax of percent on each sleeping
3 room occupied and rented by transient guests of hotels and motels located in the city or county,
4 where the proceeds of which shall be expended for promotion of tourism **or funding a**
5 **convention and visitors bureau?**

6 YES NO

7 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
8 of the question, then the tax shall become effective on the first day of the calendar quarter
9 following the calendar quarter in which the election was held. If a majority of the votes cast on
10 the question by the qualified voters voting thereon are opposed to the question, then the
11 governing body for the city or county shall have no power to impose the tax authorized by this
12 section unless and until the governing body of the city or county again submits the question to
13 the qualified voters of the city or county and such question is approved by a majority of the
14 qualified voters voting on the question.

15 2. On and after the effective date of any tax authorized under the provisions of this
16 section and section 67.1000, the city or county which levied the tax may adopt one of the two
17 following provisions for the collection and administration of the tax:

18 (1) The city or county which levied the tax may adopt rules and regulations for the
19 internal collection of such tax by the city or county officers usually responsible for collection and
20 administration of city or county taxes; or

21 (2) The city or county may enter into an agreement with the director of revenue of the
22 state of Missouri for the purpose of collecting the tax authorized in this section and section
23 67.1000. In the event any city or county enters into an agreement with the director of revenue of
24 the state of Missouri for the collection of the tax authorized in this section and section 67.1000,
25 the director of revenue shall perform all functions incident to the administration, collection,
26 enforcement and operation of such tax, and the director of revenue shall collect the additional
27 tax authorized under the provisions of this section and section 67.1000. The tax authorized
28 under the provisions of this section and section 67.1000 shall be collected and reported upon
29 such forms and under such administrative rules and regulations as may be prescribed by the
30 director of revenue, and the director of revenue shall retain not less than one percent nor more
31 than three percent for cost of collection.

32 3. If a tax is imposed by a city or county under this section and section 67.1000, the city
33 or county may collect a penalty of one percent and interest not to exceed two percent per month
34 on unpaid taxes which shall be considered delinquent thirty days after the last day of each
35 quarter.

67.1003. 1. The governing body of the following cities and counties may impose a tax
2 as provided in this section:

3 (1) Any city or county[, other than a city or county already imposing a tax on the charges
4 for all sleeping rooms paid by the transient guests of hotels and motels situated in such city or
5 county or a portion thereof pursuant to any other law of this state,] having more than three
6 hundred fifty hotel and motel rooms inside such city or county;

7 (2) A county of the third classification with a population of more than seven thousand
8 but less than seven thousand four hundred inhabitants;

9 (3) A third class city with a population of greater than ten thousand but less than eleven
10 thousand located in a county of the third classification with a township form of government with
11 a population of more than thirty thousand;

12 (4) A county of the third classification with a township form of government with a
13 population of more than twenty thousand but less than twenty-one thousand;

14 (5) Any third class city with a population of more than eleven thousand but less than
15 thirteen thousand which is located in a county of the third classification with a population of
16 more than twenty-three thousand but less than twenty-six thousand;

17 (6) Any city of the third classification with more than ten thousand five hundred but
18 fewer than ten thousand six hundred inhabitants;

19 (7) Any city of the third classification with more than twenty-six thousand three hundred
20 but fewer than twenty-six thousand seven hundred inhabitants;

21 (8) Any city of the third classification with more than ten thousand eight hundred but
22 fewer than ten thousand nine hundred inhabitants and located in more than one county.

23 2. The governing body of any city or county listed in subsection 1 of this section may
24 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels
25 situated in the city or county or a portion thereof, which shall be not more than five percent per
26 occupied room per night, except that such tax shall not become effective unless the governing
27 body of the city or county submits to the voters of the city or county at a state general or primary
28 election a proposal to authorize the governing body of the city or county to impose a tax pursuant
29 to this section. The tax authorized by this section shall be in addition to the charge for the
30 sleeping room and shall be in addition to any and all taxes imposed by law and the proceeds of
31 such tax shall be used by the city or county solely for the promotion of tourism. Such tax shall
32 be stated separately from all other charges and taxes.

33 3. Notwithstanding any other provision of law to the contrary, **except as provided in**
34 **subsection 5 of this section**, the tax authorized in **subsection 1 of this section** shall not be
35 imposed [in any city or county already imposing such tax pursuant to any other law of this state,
36 except that] **by the following cities or counties:**

37 (1) **Any city or county already imposing a tax solely on the charges for sleeping**
38 **rooms paid by the transient guests of hotels or motels situated in any such city or county**
39 **under any other law of this state;**

40 (2) **Any city not already imposing a tax under this section and that is located in**
41 **whole or partially within a county that already imposes a tax solely on the charges for**
42 **sleeping rooms paid by the transient guests of hotels or motels situated in such county**
43 **under this section or any other law of this state; or**

44 (3) **Any county not already imposing a tax under this section and that has a city**
45 **located in whole or in part within its boundaries that already imposes a tax solely on the**
46 **charges for sleeping rooms paid by the transient guests of hotels or motels situated in such**
47 **city under this section or any other law of this state.**

48 4. Cities of the third class having more than two thousand five hundred hotel and motel
49 rooms, and located in a county of the first classification in which and where another tax on the
50 charges for all sleeping rooms paid by the transient guests of hotels and motels situated in such
51 county is imposed, may impose the tax authorized by this section of not more than one-half of
52 one percent per occupied room per night.

53 [4.] **5. The governing body of any city of the fourth classification with more than**
54 **fifty-one thousand inhabitants located in a county with a charter form of government and**

55 **with more than two hundred fifty thousand inhabitants which adjoins another county with**
 56 **a charter form of government and with more than one million inhabitants may impose a**
 57 **tax on the charges for all sleeping rooms paid by the transient guest of hotels or motels**
 58 **situated in such city or a portion thereof, which tax shall be not more than two percent per**
 59 **occupied room per night, except that such tax shall not become effective unless the**
 60 **governing body of such city submits, after January 1, 2012, to the voters of that city, at an**
 61 **election permitted under section 115.123, a proposal to authorize the governing body of the**
 62 **city to impose a tax under this section. The tax authorized by this section shall be in**
 63 **addition to any and all other taxes imposed by law, and the proceeds of such tax shall be**
 64 **used by the city solely for the promotion of tourism. Such tax shall be stated separately**
 65 **from all other charges and taxes.**

66 **6.** The ballot of submission for [the] **any** tax authorized in this section shall be in
 67 substantially the following form:

68 Shall (insert the name of the city or county) impose a tax on the charges for all sleeping
 69 rooms paid by the transient guests of hotels and motels situated in (name of city or county) at a
 70 rate of (insert rate of percent) percent for the sole purpose of promoting tourism?

71 YES NO

72 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
 73 of the question, then the tax shall become effective on the first day of the second calendar quarter
 74 following the calendar quarter in which the election was held. If a majority of the votes cast on
 75 the question by the qualified voters voting thereon are opposed to the question, then the tax shall
 76 not become effective unless and until the question is resubmitted under this section to the
 77 qualified voters and such question is approved by a majority of the qualified voters voting on the
 78 question.

79 [5.] **7.** As used in this section, "transient guests" means a person or persons who occupy
 80 a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

81 **8. This section shall not be construed as repealing any taxes levied by any city or**
 82 **county on transient guests as permitted under this chapter or chapter 94 as of August 28,**
 83 **2011.**

67.1006. 1. In any county of the second class which has a two-year community college
 2 and is located south of the Missouri River and adjacent to a county of the second class which
 3 contains a state educational institution described as a state teachers college in paragraph (c) of
 4 subdivision (5) of section 176.010, a proposal to authorize the governing body of the county to
 5 impose a tax may be submitted to the voters of the county at a state general, primary or special
 6 election as follows:

7 (1) By a majority vote of the county governing body; or

8 (2) Upon petition of eight percent of the voters who cast votes for the member of the
 9 county governing body who received the highest number of votes at the last election in which
 10 members of the governing body were elected, the county clerk shall submit the proposal to the
 11 voters of the county. The tax shall be levied on the sales or charges for all sleeping rooms paid
 12 by the transient guests of hotels or motels situated in the county at a rate not to exceed two
 13 dollars per room per night. The tax authorized by sections 67.1006 to 67.1012 shall be in
 14 addition to any and all taxes imposed by law and shall be stated separately from all other charges
 15 and taxes.

16 2. The question shall be submitted in substantially the following form:

17 Shall there be imposed in the county of (name of county) a tax of
 18 (rate of tax) on each sleeping room occupied and rented by transient guests of hotels and motels
 19 located in the county, the proceeds of which shall be expended for tourism purposes?

20 YES NO

21 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
 22 of the question, then the tax shall become effective on the first day of the second calendar quarter
 23 following the calendar quarter in which the election was held. If a majority of the votes cast on
 24 the question by the qualified voters voting thereon are opposed to the question, then the tax
 25 authorized by sections 67.1006 to 67.1012 shall not become effective unless and until the
 26 question is resubmitted under the provisions of sections 67.1006 to 67.1012 to the qualified
 27 voters of the county and such question is approved by a majority of the qualified voters of the
 28 county voting on the question.

29 **3. The governing body of any county imposing a tax under this section may, by**
 30 **order or ordinance, change the rate of such tax from two dollars per room per night to not**
 31 **more than five percent per occupied room per night. No such order or ordinance shall**
 32 **become effective unless the governing body of the county submits to the voters of the**
 33 **county at a state general, primary, or special election a proposal to authorize the governing**
 34 **body of the county to change the rate of tax imposed under this section. If a majority of**
 35 **the votes cast on the question by the qualified voters voting thereon are in favor of the**
 36 **question, then the change in the tax rate shall become effective on the first day of the**
 37 **second calendar quarter following the calendar quarter in which the election was held. If**
 38 **a majority of the votes cast on the question by the qualified voters voting thereon are**
 39 **opposed to the question, then the change in the tax rate shall not become effective unless**
 40 **and until the question is resubmitted under this section to the qualified voters of the county**
 41 **and such question is approved by a majority of the qualified voters voting on the question.**

67.1303. 1. The governing body of any home rule city with more than one hundred
 2 fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred

3 inhabitants, any home rule city with more than forty-five thousand five hundred but less than
 4 forty-five thousand nine hundred inhabitants and the governing body of any city within any
 5 county of the first classification with more than one hundred four thousand six hundred but less
 6 than one hundred four thousand seven hundred inhabitants and the governing body of any county
 7 of the third classification without a township form of government and with more than forty
 8 thousand eight hundred but less than forty thousand nine hundred inhabitants or any city within
 9 such county may impose, by order or ordinance, a sales tax on all retail sales made in the city or
 10 county which are subject to sales tax under chapter 144. In addition, the governing body of any
 11 county of the first classification with more than eighty-five thousand nine hundred but less than
 12 eighty-six thousand inhabitants or the governing body of any home rule city with more than
 13 seventy-three thousand but less than seventy-five thousand inhabitants may impose, by order or
 14 ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax
 15 under chapter 144. The tax authorized in this section shall not be more than one-half of one
 16 percent. The order or ordinance imposing the tax shall not become effective unless the
 17 governing body of the city or county submits to the voters of the city or county at a state general
 18 or primary election a proposal to authorize the governing body to impose a tax under this section.
 19 The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and
 20 shall be stated separately from all other charges and taxes.

21 2. The ballot of submission for the tax authorized in this section shall be in substantially
 22 the following form:

23 Shall (insert the name of the city or county) impose a
 24 sales tax at a rate of (insert rate of percent) percent for economic
 25 development purposes?

26 YES NO

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

35 3. No revenue generated by the tax authorized in this section shall be used for any retail
 36 development project. At least twenty percent of the revenue generated by the tax authorized in
 37 this section shall be used solely for projects directly related to long-term economic development
 38 preparation, including, but not limited to, the following:

- 39 (1) Acquisition of land;
40 (2) Installation of infrastructure for industrial or business parks;
41 (3) Improvement of water and wastewater treatment capacity;
42 (4) Extension of streets;
43 (5) Providing matching dollars for state or federal grants;
44 (6) Marketing;
45 (7) **Construction of job training and educational facilities; and**
46 (8) Providing grants and low-interest loans to companies for job training, equipment
47 acquisition, site development, and infrastructure. Not more than twenty-five percent of the
48 revenue generated may be used annually for administrative purposes, including staff and facility
49 costs.

50 4. All revenue generated by the tax shall be deposited in a special trust fund and shall
51 be used solely for the designated purposes. If the tax is repealed, all funds remaining in the
52 special trust fund shall continue to be used solely for the designated purposes. Any funds in the
53 special trust fund which are not needed for current expenditures may be invested by the
54 governing body in accordance with applicable laws relating to the investment of other city or
55 county funds.

56 5. Any city or county imposing the tax authorized in this section shall establish an
57 economic development tax board. The board shall consist of eleven members, to be appointed
58 as follows:

59 (1) Two members shall be appointed by the school boards whose districts are included
60 within any economic development plan or area funded by the sales tax authorized in this section.
61 Such members shall be appointed in any manner agreed upon by the affected districts;

62 (2) One member shall be appointed, in any manner agreed upon by the affected districts,
63 to represent all other districts levying ad valorem taxes within the area selected for an economic
64 development project or area funded by the sales tax authorized in this section, excluding
65 representatives of the governing body of the city or county;

66 (3) One member shall be appointed by the largest public school district in the city or
67 county;

68 (4) In each city or county, five members shall be appointed by the chief elected officer
69 of the city or county with the consent of the majority of the governing body of the city or county;

70 (5) In each city, two members shall be appointed by the governing body of the county
71 in which the city is located. In each county, two members shall be appointed by the governing
72 body of the county. At the option of the members appointed by a city or county the members
73 who are appointed by the school boards and other taxing districts may serve on the board for a
74 term to coincide with the length of time an economic development project, plan, or designation

75 of an economic development area is considered for approval by the board, or for the definite
 76 terms as provided in this subsection. If the members representing school districts and other
 77 taxing districts are appointed for a term coinciding with the length of time an economic
 78 development project, plan, or area is approved, such term shall terminate upon final approval of
 79 the project, plan, or designation of the area by the governing body of the city or county. If any
 80 school district or other taxing jurisdiction fails to appoint members of the board within thirty
 81 days of receipt of written notice of a proposed economic development plan, economic
 82 development project, or designation of an economic development area, the remaining members
 83 may proceed to exercise the power of the board. Of the members first appointed by the city or
 84 county, three shall be designated to serve for terms of two years, three shall be designated to
 85 serve for a term of three years, and the remaining members shall be designated to serve for a term
 86 of four years from the date of such initial appointments. Thereafter, the members appointed by
 87 the city or county shall serve for a term of four years, except that all vacancies shall be filled for
 88 unexpired terms in the same manner as were the original appointments.

89 6. The board, subject to approval of the governing body of the city or county, shall
 90 develop economic development plans, economic development projects, or designations of an
 91 economic development area, and shall hold public hearings and provide notice of any such
 92 hearings. The board shall vote on all proposed economic development plans, economic
 93 development projects, or designations of an economic development area, and amendments
 94 thereto, within thirty days following completion of the hearing on any such plan, project, or
 95 designation, and shall make recommendations to the governing body within ninety days of the
 96 hearing concerning the adoption of or amendment to economic development plans, economic
 97 development projects, or designations of an economic development area.

98 7. The board shall report at least annually to the governing body of the city or county on
 99 the use of the funds provided under this section and on the progress of any plan, project, or
 100 designation adopted under this section.

101 8. The governing body of any city or county that has adopted the sales tax authorized in
 102 this section may submit the question of repeal of the tax to the voters on any date available for
 103 elections for the city or county. The ballot of submission shall be in substantially the following
 104 form:

105 Shall (insert the name of the city or county) repeal
 106 the sales tax imposed at a rate of (insert rate of percent) percent for economic
 107 development purposes?

108 YES NO

109 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
 110 effective on December thirty-first of the calendar year in which such repeal was approved. If a

111 majority of the votes cast on the question by the qualified voters voting thereon are opposed to
112 the repeal, then the sales tax authorized in this section shall remain effective until the question
113 is resubmitted under this section to the qualified voters of the city or county, and the repeal is
114 approved by a majority of the qualified voters voting on the question.

115 9. Whenever the governing body of any city or county that has adopted the sales tax
116 authorized in this section receives a petition, signed by ten percent of the registered voters of the
117 city or county voting in the last gubernatorial election, calling for an election to repeal the sales
118 tax imposed under this section, the governing body shall submit to the voters a proposal to repeal
119 the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are
120 in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar
121 year in which such repeal was approved. If a majority of the votes cast on the question by the
122 qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until
123 the question is resubmitted under this section to the qualified voters and the repeal is approved
124 by a majority of the qualified voters voting on the question.

67.1956. 1. In each tourism community enhancement district established pursuant to
2 section 67.1953, there shall be a board of directors, to consist of seven members. Three
3 members shall be selected by the governing body of the city, town or village located within the
4 district that collected the largest amount of retail sales tax within the district in the year preceding
5 the establishment of the district. Two members shall be selected by the governing body of the
6 city, town or village, located within the district, that collected the second largest amount of retail
7 sales tax within the district in the year preceding the establishment of the district, if such a city,
8 town or village exists in the district. If no such city, town or village exists in the district then two
9 additional members shall be selected by the governing body of the city, town, or village located
10 within the district that collected the largest amount of retail sales tax within the district in the
11 year preceding the establishment of the district. One member shall be selected by the governing
12 body of the county located within the district that collected the largest amount of retail sales tax
13 within the district in the year preceding the establishment of the district. One member shall be
14 selected by the governing body of the county located within the district that collected the second
15 largest amount of retail sales tax within the district in the year preceding the establishment of the
16 district.

17 2. Of the members first selected, the three members [from] **selected by** the city, town
18 or village located within the district that collected the largest amount of retail sales tax within
19 the district in the year preceding the establishment of the district shall be selected for a term of
20 three years, the two members [from] **selected by** the city, town, or village located within the
21 district that collected the second largest amount of retail sales tax within the district in the year
22 preceding the establishment of the district shall be selected for a term of two years, and the

23 remaining members shall be selected for a term of one year. Thereafter, each member selected
24 shall serve a three-year term. **Except in any city of the fourth classification with more than**
25 **two thousand nine hundred but fewer than three thousand inhabitants and located in any**
26 **county of the first classification with more than seventy-three thousand seven hundred but**
27 **fewer than seventy-three thousand eight hundred inhabitants,** every member shall be either
28 a resident of the district, own real property within the district, be employed by a business within
29 the district, or operate a business within the district. All members shall serve without
30 compensation. The board shall elect its own treasurer, secretary and such other officers as it
31 deems necessary and expedient, and it may make such rules, regulations, and bylaws to carry out
32 its duties pursuant to sections 67.1950 to 67.1977.

33 3. Any vacancy within the board shall be filled in the same manner as the person who
34 vacated the position was selected within sixty days of the vacancy occurring, with the new person
35 serving the remainder of the term of the person who vacated the position. In the event that a
36 person is not so selected within sixty days of the vacancy occurring, the remaining members of
37 the board shall select a person to serve the remainder of the term of the person who vacated the
38 position.

39 4. If a tourism community enhancement district is already in existence on August 28,
40 2005, the one additional board member shall be appointed by the governing body of the city,
41 town, or village located within the district that collected the largest amount of retail sales tax
42 within the district in the year preceding the establishment of the district for a one-year term and
43 the other additional board member shall be appointed by the governing body of the county
44 located within the district that collected the second largest amount of retail sales tax within the
45 district in the year preceding the establishment of the district for a two-year term, thereafter all
46 board members shall serve three-year terms. The existing board members shall serve out their
47 terms with the provisions of this section controlling the appointment of successor board
48 members, with first and second **existing** board [existing] positions to expire to be appointed by
49 the governing body of the city, town, or village located within the district that collected the
50 largest amount of retail sales tax within the district in the year preceding the establishment of the
51 district, the third and fourth existing board positions to expire to be appointed by the governing
52 body of the city, town, or village located within the district that collected the second largest
53 amount of retail sales tax within the district in the year preceding the establishment of the district
54 and the fifth existing board position to expire to be appointed by the governing body of the
55 county located within the district that collected the largest amount of retail sales tax within the
56 district in the year preceding the establishment of the district.

57 5. The board, on behalf of the district, may:

58 (1) Cooperate with public agencies and with any industry or business in the
59 implementation of any project;

60 (2) Enter into any agreement with any public agency, person, firm, or corporation to
61 implement any of the provisions of sections 67.1950 to 67.1977;

62 (3) Contract and be contracted with, and sue and be sued; and

63 (4) Accept gifts, grants, loans, or contributions from the United States of America, the
64 state, any political subdivision, foundation, other public or private agency, individual, partnership
65 or corporation on behalf of the tourism enhancement district community.

94.900. 1. **(1) The governing body of the following cities may impose a tax as
2 provided in this section:**

3 **(a)** Any city of the third classification with more than ten thousand eight hundred but less
4 than ten thousand nine hundred inhabitants located at least partly within a county of the first
5 classification with more than one hundred eighty-four thousand but less than one hundred
6 eighty-eight thousand inhabitants[, or] ;

7 **(b)** Any city of the fourth classification with more than eight thousand nine hundred but
8 fewer than nine thousand inhabitants[, or] ;

9 **(c)** Any city of the fourth classification with more than two thousand six hundred but
10 fewer than two thousand seven hundred inhabitants and located in any county of the first
11 classification with more than eighty-two thousand but fewer than eighty-two thousand one
12 hundred inhabitants[, or] ;

13 **(d)** Any home rule city with more than forty-eight thousand but fewer than forty-nine
14 thousand inhabitants;

15 **(e) Any home rule city with more than seventy-three thousand but fewer than
16 seventy-five thousand inhabitants.**

17 **(2) The governing body of any city listed in subdivision (1) of this subsection is**
18 hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half
19 of one percent on all retail sales made in such city which are subject to taxation under the
20 provisions of sections 144.010 to 144.525 for the purpose of improving the public safety for such
21 city, including but not limited to expenditures on equipment, city employee salaries and benefits,
22 and facilities for police, fire and emergency medical providers. The tax authorized by this
23 section shall be in addition to any and all other sales taxes allowed by law, except that no
24 ordinance or order imposing a sales tax pursuant to the provisions of this section shall be
25 effective unless the governing body of the city submits to the voters of the city, at a county or
26 state general, primary or special election, a proposal to authorize the governing body of the city
27 to impose a tax.

28 2. If the proposal submitted involves only authorization to impose the tax authorized by
29 this section, the ballot of submission shall contain, but need not be limited to, the following
30 language:

31 Shall the city of (city's name) impose a citywide sales tax of
32 (insert amount) for the purpose of improving the public safety of the city?

33 YES NO

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

36

37 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
38 of the proposal submitted pursuant to this subsection, then the ordinance or order and any
39 amendments thereto shall be in effect on the first day of the second calendar quarter after the
40 director of revenue receives notification of adoption of the local sales tax. If a proposal receives
41 less than the required majority, then the governing body of the city shall have no power to
42 impose the sales tax herein authorized unless and until the governing body of the city shall again
43 have submitted another proposal to authorize the governing body of the city to impose the sales
44 tax authorized by this section and such proposal is approved by the required majority of the
45 qualified voters voting thereon. However, in no event shall a proposal pursuant to this section
46 be submitted to the voters sooner than twelve months from the date of the last proposal pursuant
47 to this section.

48 3. All revenue received by a city from the tax authorized under the provisions of this
49 section shall be deposited in a special trust fund and shall be used solely for improving the public
50 safety for such city for so long as the tax shall remain in effect.

51 4. Once the tax authorized by this section is abolished or is terminated by any means, all
52 funds remaining in the special trust fund shall be used solely for improving the public safety for
53 the city. Any funds in such special trust fund which are not needed for current expenditures may
54 be invested by the governing body in accordance with applicable laws relating to the investment
55 of other city funds.

56 5. All sales taxes collected by the director of the department of revenue under this
57 section on behalf of any city, less one percent for cost of collection which shall be deposited in
58 the state's general revenue fund after payment of premiums for surety bonds as provided in
59 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known
60 as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be
61 deemed to be state funds and shall not be commingled with any funds of the state. The
62 provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be
63 transferred and placed to the credit of the general revenue fund. The director of the department

64 of revenue shall keep accurate records of the amount of money in the trust and which was
65 collected in each city imposing a sales tax pursuant to this section, and the records shall be open
66 to the inspection of officers of the city and the public. Not later than the tenth day of each month
67 the director of the department of revenue shall distribute all moneys deposited in the trust fund
68 during the preceding month to the city which levied the tax; such funds shall be deposited with
69 the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall
70 be by an appropriation act to be enacted by the governing body of each such city. Expenditures
71 may be made from the fund for any functions authorized in the ordinance or order adopted by
72 the governing body submitting the tax to the voters.

73 6. The director of the department of revenue may make refunds from the amounts in the
74 trust fund and credited to any city for erroneous payments and overpayments made, and may
75 redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes
76 the tax, the city shall notify the director of the department of revenue of the action at least ninety
77 days prior to the effective date of the repeal and the director of the department of revenue may
78 order retention in the trust fund, for a period of one year, of two percent of the amount collected
79 after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
80 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
81 after the effective date of abolition of the tax in such city, the director of the department of
82 revenue shall remit the balance in the account to the city and close the account of that city. The
83 director of the department of revenue shall notify each city of each instance of any amount
84 refunded or any check redeemed from receipts due the city.

85 7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
86 apply to the tax imposed pursuant to this section.

181.060. 1. The general assembly may appropriate moneys for state aid to public
2 libraries, which moneys shall be administered by the state librarian, and distributed as specified
3 in rules and regulations promulgated by the Missouri state library, and approved by the secretary
4 of state.

5 2. At least fifty percent of the moneys appropriated for state aid to public libraries shall
6 be apportioned to all public libraries established and maintained under the provisions of the
7 library laws or other laws of the state relating to libraries. The allocation of the moneys shall be
8 based on an equal per capita rate for the population of each city, village, town, township, urban
9 public library district, county or consolidated library district in which any library is or may be
10 established, in proportion to the population according to the latest federal census of the cities,
11 villages, towns, townships, school districts, county or regional library districts maintaining public
12 libraries primarily supported by public funds which are designed to serve the general public. No
13 grant shall be made to any public library which is tax supported if the rate of tax levied or the

14 appropriation for the library should be decreased below the rate in force on December 31, 1946,
15 or on the date of its establishment. Grants shall be made to any public library if a public library
16 tax of at least ten cents per one hundred dollars assessed valuation has been voted in accordance
17 with sections 182.010 to 182.460, RSMo, or as authorized in section 137.030, RSMo, and is duly
18 assessed and levied for the year preceding that in which the grant is made, or if the appropriation
19 for the public library in any city of first class yields one dollar or more per capita for the previous
20 year according to the population of the latest federal census or if the amount provided by the city
21 for the public library, in any other city in which the library is not supported by a library tax, is
22 at least equal to the amount of revenue which would be realized by a tax of ten cents per one
23 hundred dollars assessed valuation if the library had been tax supported. Except that, no grant
24 under this section shall be affected because of a reduction in the rate of levy which is required
25 by the provisions of section 137.073, RSMo, **or because of a voluntary reduction in the levy**
26 **following the enactment of a district sales tax under section 182.802, if the proceeds from**
27 **the sales tax equal or exceed the reduction in revenue from the levy.**

28 3. The librarian of the library together with the treasurer of the library or the treasurer
29 of the city if there is no library treasurer shall certify to the state librarian the annual tax income
30 and rate of tax or the appropriation for the library on the date of the enactment of this law, and
31 of the current year, and each year thereafter, and the state librarian shall certify to the
32 commissioner of administration the amount to be paid to each library.

33 4. The balance of the moneys shall be administered and supervised by the state librarian
34 who may provide grants to public libraries for:

35 (1) Establishment, on a population basis to newly established city, county city/county
36 or consolidated libraries;

37 (2) Equalization to city/county[.], urban public, county or consolidated libraries;

38 (3) Reciprocal borrowing;

39 (4) Technological development;

40 (5) Interlibrary cooperation;

41 (6) Literacy programs; and

42 (7) Other library projects or programs that may be determined by the local library, library
43 advisory committee and the state library staff that would improve access to library services by
44 the residents of this state. Newly established libraries shall certify through the legally established
45 board or the governing body of the city supporting the library and the librarian of the library to
46 the state librarian the fact of establishment, the rate of tax, the assessed valuation of the library
47 district and the annual tax yield of the library. The state librarian shall then certify to the
48 commissioner of administration the amount of establishment grant to be paid to the libraries and
49 warrants shall be issued for the amount allocated and approved. The sum appropriated for state

50 aid to public libraries shall be separate and apart from any and all appropriations made to the
51 state library.

**182.802. 1. A public library district located at least partially within any county of
2 the third classification without a township form of government and with more than forty
3 thousand eight hundred but fewer than forty thousand nine hundred inhabitants; any
4 county of the third classification without a township form of government and with more
5 than thirteen thousand five hundred but fewer than thirteen thousand six hundred
6 inhabitants; any county of the third classification without a township form of government
7 and with more than thirteen thousand two hundred but fewer than thirteen thousand three
8 hundred inhabitants; any county of the third classification with a township form of
9 government and with more than twenty-nine thousand seven hundred but fewer than
10 twenty-nine thousand eight hundred inhabitants; any county of the second classification
11 with more than nineteen thousand seven hundred but fewer than nineteen thousand eight
12 hundred inhabitants; any county of the third classification with a township form of
13 government and with more than thirty-three thousand one hundred but fewer than
14 thirty-three thousand two hundred inhabitants; or any county of the third classification
15 with a township form of government and with more than thirty-three thousand one
16 hundred but fewer than thirty-three thousand two hundred inhabitants may, by a majority
17 vote of its board of directors, impose a tax not to exceed one-half of one cent on all retail
18 sales subject to taxation under sections 144.010 to 144.525 for the purpose of funding the
19 operation and maintenance of public libraries within the boundaries of such library
20 district. The tax authorized by this subsection shall be in addition to all other taxes
21 allowed by law. No tax under this subsection shall become effective unless the board of
22 directors submits to the voters of the district, at a county or state general, primary or
23 special election, a proposal to authorize the tax, and such tax shall become effective only
24 after the majority of the voters voting on such tax approve such tax.**

25 **2. In the event the district seeks to impose a sales tax under this subsection, the**
26 **question shall be submitted in substantially the following form:**

27 **Shall a cent sales tax be levied on all retail sales within the district for the**
28 **purpose of providing funding for library district?**

29 YES NO

30 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**
31 **favor of the proposal, then the tax shall become effective. If a majority of the votes cast by**
32 **the qualified voters voting are opposed to the proposal, then the board of directors shall**
33 **have no power to impose the tax unless and until another proposal to authorize the tax is**
34 **submitted to the voters of the district and such proposal is approved by a majority of the**

35 **qualified voters voting thereon. The provisions of sections 32.085 and 32.087 shall apply to**
36 **any tax approved under this subsection.**

37 **3. As used in this section, "qualified voters" or "voters" means any individuals**
38 **residing within the district who are eligible to be registered voters and who have registered**
39 **to vote under chapter 115, or, if no individuals are eligible and registered to vote reside**
40 **within the proposed district, all of the owners of real property located within the proposed**
41 **district who have unanimously petitioned for or consented to the adoption of an ordinance**
42 **by the governing body imposing a tax authorized in this section. If the owner of the**
43 **property within the proposed district is a political subdivision or corporation of the state,**
44 **the governing body of such political subdivision or corporation shall be considered the**
45 **owner for purposes of this section.**

46 **4. For purposes of this section the term "public library district" shall mean any city**
47 **library district, county library district, city-county library district, municipal library**
48 **district, consolidated library district, or urban library district.**

2 [67.1005. 1. The governing body of any city or county, other than a city
3 or county already imposing a tax on the charges for all sleeping rooms paid by the
4 transient guests of hotels and motels situated in such city or county or a portion
5 thereof pursuant to any other law of this state, having more than three hundred
6 fifty hotel and motel rooms inside such city or county may impose a tax on the
7 charges for all sleeping rooms paid by the transient guests of hotels or motels
8 situated in the city or county or a portion thereof, which shall be not more than
9 five percent per occupied room per night, except that such tax shall not become
10 effective unless the governing body of the city or county submits to the voters of
11 the city or county at a state general or primary election a proposal to authorize the
12 governing body of the city or county to impose a tax pursuant to this section and
13 section 67.1002. The tax authorized by this section and section 67.1002 shall be
14 in addition to the charge for the sleeping room and shall be in addition to any and
15 all taxes imposed by law and the proceeds of such tax shall be used by the city or
16 county solely for the promotion of tourism and for funding a convention and
17 visitors bureau which shall be a general not-for-profit organization with whom the
18 city or county has contracted, and which is established for the purpose of
19 promoting the city or county as a convention, visitor and tourist center. Such tax
20 shall be stated separately from all other charges and taxes.

21 2. The tax authorized in this section shall not be imposed in any city or
22 county where another tax on the charges for all sleeping rooms paid by the
23 transient guests of hotels and motels situated in such city or county or a portion
24 thereof is imposed pursuant to any other law of this state, except that cities of the
25 third class having more than two thousand five hundred hotel and motel rooms
26 and located in a county of the first class where another tax on the charges for all
sleeping rooms paid by the transient guests of hotels and motels situated in such

27 county is imposed may impose the tax authorized in this section of not more than
28 one-half percent per occupied room per night.

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

31 Shall (insert the name of the city or county) impose a tax on the charges
32 for all sleeping rooms paid by the transient guests of hotels and motels situated in
33 (name of city or county) at a rate of (insert rate of percent) percent?

34 YES NO

35 4. As used in this section, "transient guests" shall mean a person or
36 persons who occupy a room or rooms in a hotel or motel for thirty-one days or less
37 during any calendar quarter.]

✓