

**HOUSE COMMITTEE**

**AMENDMENT NO. \_\_\_**

**Offered by**

**of**

1 AMEND House Committee Substitute for Senate Bill No. 23, Page 3,  
2 Section A, Line 30, by inserting after all of said line the  
3 following:

4 "32.070. 1. This act shall be known and may be cited as  
5 the "Streamlined Sales and Use Tax Agreement Act".

6 2. The director of the department of revenue shall enter  
7 into the streamlined sales and use tax agreement with one or more  
8 states to simplify and modernize sales and use tax administration  
9 in order to substantially reduce the burden of tax compliance for  
10 all sellers and for all types of commerce. In furtherance of the  
11 streamlined sales and use tax agreement, the director of the  
12 department of revenue may act jointly with other states that are  
13 members of the streamlined sales and use tax agreement to  
14 establish standards for certification of a certified service  
15 provider and certified automated system and establish performance  
16 standards for multistate sellers.

17 3. In the first year after any federal legislation  
18 requiring vendors to collect sales and use tax uniformly on sales  
19 in all states has been adopted and in which the amount of state  
20 sales and use tax revenue collected under such federal  
21 legislation exceeds the amount of such revenues collected in the  
22 immediately preceding year by at least two hundred million  
23 dollars, the highest rate of the tax imposed on the Missouri  
24 taxable income of residents under chapter 143 shall be decreased  
25 from six percent to five and one half percent. The director of  
26 the department of revenue shall notify the revisor of statutes  
27 when such federal legislation is adopted and becomes effective in  
28 all states.

29 4. The director of the department of revenue may take other

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 action reasonably required to implement the provisions set forth  
2 in the streamlined sales and use tax administration act,  
3 including, but not limited to, the promulgation of rules and the  
4 joint procurement, with other member states, of goods and  
5 services in furtherance of the streamlined sales and use tax  
6 agreement.

7 5. For the purposes of representing the state as a member  
8 of the agreement and, if necessary, amending the agreement, the  
9 state shall be represented by three delegates, one of whom shall  
10 be appointed by the governor, one shall be a member of the  
11 general assembly appointed by mutual agreement of the president  
12 pro tem of the senate and the speaker of the house of  
13 representatives, with the director of the department of revenue  
14 or the director's designee as the third delegate. The delegates  
15 shall recommend to the committees responsible for reviewing tax  
16 issues in the senate and the house of representatives each year  
17 any amendment of state statutes required to be substantially in  
18 compliance with the agreement. Such delegates shall make a  
19 written report by the fifteenth day of January each year  
20 regarding the status of the agreement.

21 6. The department of revenue shall promulgate rules  
22 necessary to implement the provisions of the streamlined sales  
23 and use tax agreement.

24 32.086. Notwithstanding any other provision of law, for all  
25 local sales and use taxes collected by the department and  
26 remitted to a political jurisdiction or taxing district, the  
27 department shall remit one percent of the amount collected to the  
28 general revenue fund to offset the cost of collection, unless a  
29 greater amount is specified in the local sales and use tax law.  
30 The department shall not commingle the remaining amounts  
31 collected with general revenues and shall remit the remaining  
32 amounts collected to the political jurisdiction or taxing  
33 district less any credits for erroneous payments, overpayments,  
34 and dishonored checks."; and

35  
36 Further amend said bill, Pages 3 to 8, Section 32.087, Lines  
37 1 to 191, by deleting all of said lines and inserting in lieu

1 thereof the following:

2 "32.087. 1. Within ten days after the adoption of any  
3 ordinance or order in favor of adoption of any local sales tax  
4 authorized under the local sales tax law by the voters of a  
5 taxing entity, the governing body or official of such taxing  
6 entity shall forward to the director of revenue by United States  
7 registered mail or certified mail a certified copy of the  
8 ordinance or order. The ordinance or order shall reflect the  
9 effective date thereof.

10 2. Any local sales tax so adopted shall become effective on  
11 the first day of the second calendar quarter after the director  
12 of revenue receives notice of adoption of the local sales tax,  
13 except as provided in subsection [18] 17 of this section, and  
14 shall be imposed on all transactions on which the Missouri state  
15 sales tax is imposed.

16 3. Every retailer within the jurisdiction of one or more  
17 taxing entities which has imposed one or more local sales taxes  
18 under the local sales tax law shall add all taxes so imposed  
19 along with the tax imposed by the sales tax law of the state of  
20 Missouri to the sale price and, when added, the combined tax  
21 shall constitute a part of the price, and shall be a debt of the  
22 purchaser to the retailer until paid, and shall be recoverable at  
23 law in the same manner as the purchase price. The combined rate  
24 of the state sales tax and all local sales taxes shall be the sum  
25 of the rates, multiplying the combined rate times the amount of  
26 the sale.

27 4. [The brackets required to be established by the director  
28 of revenue under the provisions of section 144.285 shall be based  
29 upon the sum of the combined rate of the state sales tax and all  
30 local sales taxes imposed under the provisions of the local sales  
31 tax law.

32 5.] (1) The ordinance or order imposing a local sales tax  
33 under the local sales tax law shall impose a tax upon all  
34 [sellers a tax for the privilege of engaging in the business of  
35 selling tangible personal property or rendering taxable services  
36 at retail] transactions upon which the Missouri state sales tax  
37 is imposed to the extent and in the manner provided in sections

1 144.010 to 144.525, and the rules and regulations of the director  
2 of revenue issued pursuant thereto; except that the rate of the  
3 tax shall be the sum of the combined rate of the state sales tax  
4 or state highway use tax and all local sales taxes imposed under  
5 the provisions of the local sales tax law.

6 (2) Notwithstanding any other provision of law to the  
7 contrary, local taxing jurisdictions, except those in which  
8 voters previously have approved a local use tax under section  
9 144.757, shall have placed on the ballot on or after the general  
10 election in November 2014, but no later than the general election  
11 in November 2016, whether to repeal application of the local  
12 sales tax to the titling of motor vehicles, trailers, boats, and  
13 outboard motors that are subject to state sales tax under section  
14 144.020 and purchased from a source other than a licensed  
15 Missouri dealer. The ballot question presented to the local  
16 voters shall contain substantially the following language:

17 \_\_\_\_\_ Shall the ..... (local  
18 jurisdiction's name) discontinue applying and collecting the  
19 local sales tax on the titling of motor vehicles, trailers,  
20 boats, and outboard motors that were purchased from a source  
21 other than a licensed Missouri dealer? Approval of this measure  
22 will result in a reduction of local revenue to provide for vital  
23 services for ..... (local jurisdiction's name)  
24 and it will place Missouri dealers of motor vehicles, outboard  
25 motors, boats, and trailers at a competitive disadvantage to non-  
26 Missouri dealers of motor vehicles, outboard motors, boats, and  
27 trailers.

28 \_\_\_\_\_  YES  NO

29  
30 If you are in favor of the question, place an "X" in the box  
31 opposite "YES". If you are opposed to the question, place an "X"  
32 in the box opposite "NO".

33 (3) If the ballot question set forth in subdivision (2) of  
34 this subsection receives a majority of the votes cast in favor of  
35 the proposal, or if the local taxing jurisdiction fails to place  
36 the ballot question before the voters on or before the general  
37 election in November 2016, the local taxing jurisdiction shall

1 cease applying the local sales tax to the titling of motor  
2 vehicles, trailers, boats, and outboard motors that were  
3 purchased from a source other than a licensed Missouri dealer.

4 (4) In addition to the requirement that the ballot question  
5 set forth in subdivision (2) of this subsection be placed before  
6 the voters, the governing body of any local taxing jurisdiction  
7 that previously had imposed a local use tax on the use of motor  
8 vehicles, trailers, boats, and outboard motors may, at any time,  
9 place a proposal on the ballot at any election to repeal  
10 application of the local sales tax to the titling of motor  
11 vehicles, trailers, boats, and outboard motors purchased from a  
12 source other than a licensed Missouri dealer. If a majority of  
13 the votes cast by the registered voters voting thereon are in  
14 favor of the proposal to repeal application of the local sales  
15 tax to such titling, then the local sales tax shall no longer be  
16 applied to the titling of motor vehicles, trailers, boats, and  
17 outboard motors purchased from a source other than a licensed  
18 Missouri dealer. If a majority of the votes cast by the  
19 registered voters voting thereon are opposed to the proposal to  
20 repeal application of the local sales tax to such titling, such  
21 application shall remain in effect.

22 (5) In addition to the requirement that the ballot question  
23 set forth in subdivision (2) of this subsection be placed before  
24 the voters on or after the general election in November 2014, and  
25 on or before the general election in November 2016, whenever the  
26 governing body of any local taxing jurisdiction imposing a local  
27 sales tax on the sale of motor vehicles, trailers, boats, and  
28 outboard motors receives a petition, signed by fifteen percent of  
29 the registered voters of such jurisdiction voting in the last  
30 gubernatorial election and calling for a proposal to be placed on  
31 the ballot at any election to repeal application of the local  
32 sales tax to the titling of motor vehicles, trailers, boats, and  
33 outboard motors purchased from a source other than a licensed  
34 Missouri dealer, the governing body shall submit to the voters of  
35 such jurisdiction a proposal to repeal application of the local  
36 sales tax to such titling. If a majority of the votes cast by  
37 the registered voters voting thereon are in favor of the proposal

1 to repeal application of the local sales tax to such titling,  
2 then the local sales tax shall no longer be applied to the  
3 titling of motor vehicles, trailers, boats, and outboard motors  
4 purchased from a source other than a licensed Missouri dealer.  
5 If a majority of the votes cast by the registered voters voting  
6 thereon are opposed to the proposal to repeal application of the  
7 local sales tax to such titling, such application shall remain in  
8 effect.

9 (6) Nothing in this subsection shall be construed to  
10 authorize the voters of any jurisdiction to repeal application of  
11 any state sales or use tax.

12 (7) If any local sales tax on the titling of motor  
13 vehicles, trailers, boats, and outboard motors purchased from a  
14 source other than a licensed Missouri dealer is repealed, such  
15 repeal shall take effect on the first day of the second calendar  
16 quarter after the election. If any local sales tax on the  
17 titling of motor vehicles, trailers, boats, and outboard motors  
18 purchased from a source other than a licensed Missouri dealer is  
19 required to cease to be applied or collected due to failure of a  
20 local taxing jurisdiction to hold an election under subdivision  
21 (2) of this subsection, such cessation shall take effect on March  
22 1, 2017.

23 [6.] 5. On and after the effective date of any local sales  
24 tax imposed under the provisions of the local sales tax law, the  
25 director of revenue shall perform all functions incident to the  
26 administration, collection, enforcement, and operation of the  
27 tax, and the director of revenue shall collect in addition to the  
28 sales tax for the state of Missouri all additional local sales  
29 taxes authorized under the authority of the local sales tax law.  
30 All local sales taxes imposed under the local sales tax law  
31 together with all taxes imposed under the sales tax law of the  
32 state of Missouri shall be collected together and reported upon  
33 such forms and under such administrative rules and regulations as  
34 may be prescribed by the director of revenue.

35 [7.] 6. All applicable provisions contained in sections  
36 144.010 to 144.525 governing the state sales tax and section  
37 32.057, the uniform confidentiality provision, shall apply to the

1 collection of any local sales tax imposed under the local sales  
2 tax law except as modified by the local sales tax law.

3 [8.] 7. All exemptions granted to agencies of government,  
4 organizations, persons and to the sale of certain articles and  
5 items of tangible personal property and taxable services under  
6 the provisions of sections 144.010 to 144.525, as these sections  
7 now read and as they may hereafter be amended, it being the  
8 intent of this general assembly to ensure that the same sales tax  
9 exemptions granted from the state sales tax law also be granted  
10 under the local sales tax law, are hereby made applicable to the  
11 imposition and collection of all local sales taxes imposed under  
12 the local sales tax law.

13 [9.] 8. The same sales tax permit, exemption certificate  
14 and retail certificate required by sections 144.010 to 144.525  
15 for the administration and collection of the state sales tax  
16 shall satisfy the requirements of the local sales tax law, and no  
17 additional permit or exemption certificate or retail certificate  
18 shall be required; except that the director of revenue may  
19 prescribe a form of exemption certificate for an exemption from  
20 any local sales tax imposed by the local sales tax law.

21 [10.] 9. All discounts allowed the retailer under the  
22 provisions of the state sales tax law for the collection of and  
23 for payment of taxes under the provisions of the state sales tax  
24 law are hereby allowed and made applicable to any local sales tax  
25 collected under the provisions of the local sales tax law.

26 [11.] 10. The penalties provided in section 32.057 and  
27 sections 144.010 to 144.525 for a violation of the provisions of  
28 those sections are hereby made applicable to violations of the  
29 provisions of the local sales tax law.

30 [12. (1)] 11. For the purposes of any local sales tax  
31 imposed by an ordinance or order under the local sales tax law,  
32 all sales[, except the sale of motor vehicles, trailers, boats,  
33 and outboard motors, shall be deemed to be consummated at the  
34 place of business of the retailer unless the tangible personal  
35 property sold is delivered by the retailer or his agent to an  
36 out-of-state destination. In the event a retailer has more than  
37 one place of business in this state which participates in the

1 sale, the sale shall be deemed to be consummated at the place of  
2 business of the retailer where the initial order for the tangible  
3 personal property is taken, even though the order must be  
4 forwarded elsewhere for acceptance, approval of credit, shipment  
5 or billing. A sale by a retailer's agent or employee shall be  
6 deemed to be consummated at the place of business from which he  
7 works.

8 (2) For the purposes of any local sales tax imposed by an  
9 ordinance or order under the local sales tax law, all sales of  
10 motor vehicles, trailers, boats, and outboard motors shall be  
11 deemed to be consummated at the residence of the purchaser and  
12 not at the place of business of the retailer, or the place of  
13 business from which the retailer's agent or employee works.

14 (3) For the purposes of any local tax imposed by an  
15 ordinance or under the local sales tax law on charges for mobile  
16 telecommunications services, all taxes of mobile  
17 telecommunications service shall be imposed as provided in the  
18 Mobile Telecommunications Sourcing Act, 4 U.S.C. Sections 116  
19 through 124, as amended] shall be sourced as provided by sections  
20 144.040 to 144.043 and section 144.069.

21 [13.] 12. Local sales taxes [imposed pursuant to the local  
22 sales tax law on the purchase and sale] shall not be imposed on  
23 the seller of motor vehicles, trailers, boats, and outboard  
24 motors [shall not be collected and remitted by the seller,]  
25 required to be titled under the laws of the state of Missouri,  
26 but shall be collected from the purchaser by the director of  
27 revenue at the time application is made for a certificate of  
28 title, if the address of the applicant is within a taxing entity  
29 imposing a local sales tax under the local sales tax law.

30 [14.] 13. The director of revenue and any of [his] the  
31 director's deputies, assistants and employees who have any duties  
32 or responsibilities in connection with the collection, deposit,  
33 transfer, transmittal, disbursement, safekeeping, accounting, or  
34 recording of funds which come into the hands of the director of  
35 revenue under the provisions of the local sales tax law shall  
36 enter a surety bond or bonds payable to any and all taxing  
37 entities in whose behalf such funds have been collected under the

1 local sales tax law in the amount of one hundred thousand dollars  
2 for each such tax; but the director of revenue may enter into a  
3 blanket bond covering [himself] the director and all such  
4 deputies, assistants and employees. The cost of any premium for  
5 such bonds shall be paid by the director of revenue from the  
6 share of the collections under the sales tax law retained by the  
7 director of revenue for the benefit of the state.

8 [15.] 14. The director of revenue shall annually report on  
9 [his] the director's management of each trust fund which is  
10 created under the local sales tax law and administration of each  
11 local sales tax imposed under the local sales tax law.

12 [He] The director shall provide each taxing entity imposing one  
13 or more local sales taxes authorized by the local sales tax law  
14 with a detailed accounting of the source of all funds received by  
15 [him] the director for the taxing entity. Notwithstanding any  
16 other provisions of law, the state auditor shall annually audit  
17 each trust fund. A copy of the director's report and annual  
18 audit shall be forwarded to each taxing entity imposing one or  
19 more local sales taxes.

20 [16.] 15. Within the boundaries of any taxing entity where  
21 one or more local sales taxes have been imposed, if any person is  
22 delinquent in the payment of the amount required to be paid by  
23 [him] such person under the local sales tax law or in the event a  
24 determination has been made against [him] such person for taxes  
25 and penalty under the local sales tax law, the limitation for  
26 bringing suit for the collection of the delinquent tax and  
27 penalty shall be the same as that provided in sections 144.010 to  
28 144.525. Where the director of revenue has determined that suit  
29 must be filed against any person for the collection of delinquent  
30 taxes due the state under the state sales tax law, and where such  
31 person is also delinquent in payment of taxes under the local  
32 sales tax law, the director of revenue shall notify the taxing  
33 entity in the event any person fails or refuses to pay the amount  
34 of any local sales tax due so that appropriate action may be  
35 taken by the taxing entity.

36 [17.] 16. Where property is seized by the director of  
37 revenue under the provisions of any law authorizing seizure of

1 the property of a taxpayer who is delinquent in payment of the  
2 tax imposed by the state sales tax law, and where such taxpayer  
3 is also delinquent in payment of any tax imposed by the local  
4 sales tax law, the director of revenue shall permit the taxing  
5 entity to join in any sale of property to pay the delinquent  
6 taxes and penalties due the state and to the taxing entity under  
7 the local sales tax law. The proceeds from such sale shall first  
8 be applied to all sums due the state, and the remainder, if any,  
9 shall be applied to all sums due such taxing entity.

10 [18.] 17. If a local sales tax has been in effect for at  
11 least one year under the provisions of the local sales tax law  
12 and voters approve reimposition of the same local sales tax at  
13 the same rate at an election as provided for in the local sales  
14 tax law prior to the date such tax is due to expire, the tax so  
15 reimposed shall become effective the first day of the first  
16 calendar quarter after the director receives a certified copy of  
17 the ordinance, order or resolution accompanied by a map clearly  
18 showing the boundaries thereof and the results of such election,  
19 provided that such ordinance, order or resolution and all  
20 necessary accompanying materials are received by the director at  
21 least thirty days prior to the expiration of such tax. Any  
22 administrative cost or expense incurred by the state as a result  
23 of the provisions of this subsection shall be paid by the city or  
24 county reimposing such tax.

25 18. If the boundaries of a city in which a sales tax or use  
26 tax has been imposed shall thereafter be changed or altered, the  
27 city clerk shall forward to the director of revenue by United  
28 States registered mail or certified mail a certified copy of the  
29 ordinance adding or detaching territory from the city within ten  
30 days of adoption of the ordinance. The ordinance shall reflect  
31 the effective date of the ordinance and shall be accompanied by a  
32 map of the city clearly showing the territory added or detached  
33 from the city boundaries. Upon receipt of the ordinance and map,  
34 the tax imposed under the local sales tax law or local use tax  
35 law shall be effective in the added territory or abolished in the  
36 detached territory on the first day of a calendar quarter after  
37 one hundred twenty days' notice to sellers.

1 19. Any change to any local sales tax or local use tax  
2 boundary or rate shall be effective on the first day of a  
3 calendar quarter after one hundred twenty days' notice to  
4 sellers.

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

27 2. In any county not adopting an additional sales tax and  
28 alternate distribution system as provided in section 67.581, for  
29 the purposes of distributing the county sales tax, the county  
30 shall be divided into two groups, "Group A" and "Group B". Group  
31 A shall consist of all cities, towns and villages which are  
32 located wholly or partly within the county which levied the tax  
33 and which had a city sales tax in effect under the provisions of  
34 sections 94.500 to 94.550 on the day prior to the adoption of the  
35 county sales tax ordinance, except that beginning January 1,  
36 1980, group A shall consist of all cities, towns and villages  
37 which are located wholly or partly within the county which levied

1 the tax and which had a city sales tax approved by the voters of  
2 such city under the provisions of sections 94.500 to 94.550 on  
3 the day prior to the effective date of the county sales tax. For  
4 the purposes of determining the location of consummation of sales  
5 for distribution of funds to cities, towns and villages in group  
6 A, the boundaries of any such city, town or village shall be the  
7 boundary of that city, town or village as it existed on March 19,  
8 1984. Group B shall consist of all cities, towns and villages  
9 which are located wholly or partly within the county which levied  
10 the tax and which did not have a city sales tax in effect under  
11 the provisions of sections 94.500 to 94.550 on the day prior to  
12 the adoption of the county sales tax ordinance, and shall also  
13 include all unincorporated areas of the county which levied the  
14 tax; except that, beginning January 1, 1980, group B shall  
15 consist of all cities, towns and villages which are located  
16 wholly or partly within the county which levied the tax and which  
17 did not have a city sales tax approved by the voters of such city  
18 under the provisions of sections 94.500 to 94.550 on the day  
19 prior to the effective date of the county sales tax and shall  
20 also include all unincorporated areas of the county which levied  
21 the tax.

22 3. Until January 1, 1994, the director of revenue shall  
23 distribute to the cities, towns and villages in group A the taxes  
24 based on the location in which the sales were deemed consummated  
25 under section 66.630 and subsection 12 of section 32.087. Except  
26 for distribution governed by section 66.630, after deducting the  
27 distribution to the cities, towns and villages in group A, the  
28 director of revenue shall distribute the remaining funds in the  
29 county sales tax trust fund to the cities, towns and villages and  
30 the county in group B as follows: To the county which levied the  
31 tax, a percentage of the distributable revenue equal to the  
32 percentage ratio that the population of the unincorporated areas  
33 of the county bears to the total population of group B; and to  
34 each city, town or village in group B located wholly within the  
35 taxing county, a percentage of the distributable revenue equal to  
36 the percentage ratio that the population of such city, town or  
37 village bears to the total population of group B; and to each

1 city, town or village located partly within the taxing county, a  
2 percentage of the distributable revenue equal to the percentage  
3 ratio that the population of that part of the city, town or  
4 village located within the taxing county bears to the total  
5 population of group B.

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

31 5. (1) For purposes of administering the distribution  
32 formula of subsection 4 of this section, the revenues arising  
33 each year from sales occurring within each group A city, town or  
34 village shall be distributed as follows: Until such revenues  
35 reach the adjusted county average, as hereinafter defined, there  
36 shall be distributed to the city, town or village all of such  
37 revenues reduced by the percentage which is equal to ten percent

1 multiplied by the percentage of the population of unincorporated  
2 county which has been annexed or incorporated after April 1,  
3 1993; and once revenues exceed the adjusted county average, total  
4 revenues shall be shared in accordance with the redistribution  
5 formula as defined in this subsection.

6 (2) For purposes of this subsection, the "adjusted county  
7 average" is the per capita countywide average of all sales tax  
8 distributions during the prior calendar year reduced by the  
9 percentage which is equal to ten percent multiplied by the  
10 percentage of the population of unincorporated county which has  
11 been annexed or incorporated after April 1, 1993; the  
12 "redistribution formula" is as follows: During 1994, each group  
13 A city, town and village shall receive that portion of the  
14 revenues arising from sales occurring within the municipality  
15 that remains after deducting therefrom an amount equal to the  
16 cumulative sales tax revenues arising from sales within the  
17 municipality multiplied by the percentage which is the sum of ten  
18 percent multiplied by the percentage of the population of  
19 unincorporated county which has been annexed or incorporated  
20 after April 1, 1993, and the percentage, if greater than zero,  
21 equal to the product of 8.5 multiplied by the logarithm (to base  
22 10) of the product of 0.035 multiplied by the total of cumulative  
23 per capita sales taxes arising from sales within the municipality  
24 less the adjusted county average. During 1995, each group A  
25 city, town and village shall receive that portion of the revenues  
26 arising from sales occurring within the municipality that remains  
27 after deducting therefrom an amount equal to the cumulative sales  
28 tax revenues arising from sales within the municipality  
29 multiplied by the percentage which is the sum of ten percent  
30 multiplied by the percentage of the population of unincorporated  
31 county which has been annexed or incorporated after April 1,  
32 1993, and the percentage, if greater than zero, equal to the  
33 product of seventeen multiplied by the logarithm (to base 10) of  
34 the product of 0.035 multiplied by the total of cumulative per  
35 capita sales taxes arising from sales within the municipality  
36 less the adjusted county average. From January 1, 1996, until  
37 January 1, 2000, each group A city, town and village shall

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

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

29 (4) Notwithstanding any other provision of this section,  
30 the fifty percent of additional sales taxes as described in  
31 section 99.845 arising from economic activities within the area  
32 of a redevelopment project established after July 12, 1990,  
33 pursuant to sections 99.800 to 99.865, while tax increment  
34 financing remains in effect shall be deducted from all  
35 calculations of countywide sales taxes, shall be distributed  
36 directly to the municipality involved, and shall be disregarded  
37 in calculating the amounts distributed or distributable to the

1 municipality. Further, any agreement, contract or covenant  
2 entered into prior to July 12, 1990, between a municipality and  
3 any other political subdivision which provides for an  
4 appropriation of incremental sales tax revenues to the special  
5 allocation fund of a tax increment financing project while tax  
6 increment financing remains in effect shall continue to be in  
7 full force and effect and the sales taxes so appropriated shall  
8 be deducted from all calculations of countywide sales taxes,  
9 shall be distributed directly to the municipality involved, and  
10 shall be disregarded in calculating the amounts distributed or  
11 distributable to the municipality. In addition, and  
12 notwithstanding any other provision of this chapter to the  
13 contrary, economic development funds shall be distributed in full  
14 to the municipality in which the sales producing them were deemed  
15 consummated. Additionally, economic development funds shall be  
16 deducted from all calculations of countywide sales taxes and  
17 shall be disregarded in calculating the amounts distributed or  
18 distributable to the municipality. As used in this subdivision,  
19 the term "economic development funds" means the amount of sales  
20 tax revenue generated in any fiscal year by projects authorized  
21 pursuant to chapter 99 or chapter 100 in connection with which  
22 such sales tax revenue was pledged as security for, or was  
23 guaranteed by a developer to be sufficient to pay, outstanding  
24 obligations under any agreement authorized by chapter 100,  
25 entered into or adopted prior to September 1, 1993, between a  
26 municipality and another public body. The cumulative amount of  
27 economic development funds allowed under this provision shall not  
28 exceed the total amount necessary to amortize the obligations  
29 involved.

30 6. If the qualified voters of any city, town or village  
31 vote to change or alter its boundaries by annexing any  
32 unincorporated territory included in group B or if the qualified  
33 voters of one or more city, town or village in group A and the  
34 qualified voters of one or more city, town or village in group B  
35 vote to consolidate, the area annexed or the area consolidated  
36 which had been a part of group B shall remain a part of group B  
37 after annexation or consolidation. After the effective date of

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

1 notification is received by the director of revenue after the  
2 first day of July of the year in which the transferring ordinance  
3 is adopted, then distribution to such city as a part of its  
4 former group shall cease and as a part of its new group shall  
5 begin the first day of July of the year following such  
6 notification to the director of revenue. Once a group A city,  
7 town or village becomes a part of group B, such city may not  
8 transfer back to group A.

9 7. If any city, town or village shall hereafter change or  
10 alter its boundaries, the city clerk of the municipality shall  
11 forward to the director of revenue, by registered mail, a  
12 certified copy of the ordinance adding or detaching territory  
13 from the municipality. The ordinance shall reflect the effective  
14 date thereof, and shall be accompanied by a map of the  
15 municipality clearly showing the territory added thereto or  
16 detached therefrom. Upon receipt of the ordinance and map, the  
17 tax imposed by sections 66.600 to 66.630 shall be redistributed  
18 and allocated in accordance with the provisions of this section  
19 on the effective date of the change of the municipal boundary so  
20 that the proper percentage of group B distributable revenue is  
21 allocated to the municipality in proportion to any annexed  
22 territory. If any area of the unincorporated county elects to  
23 incorporate subsequent to the effective date of the county sales  
24 tax as set forth in sections 66.600 to 66.630, the newly  
25 incorporated municipality shall remain a part of group B. The  
26 city clerk of such newly incorporated municipality shall forward  
27 to the director of revenue, by registered mail, a certified copy  
28 of the incorporation election returns and a map of the  
29 municipality clearly showing the boundaries thereof. The  
30 certified copy of the incorporation election returns shall  
31 reflect the effective date of the incorporation. Upon receipt of  
32 the incorporation election returns and map, the tax imposed by  
33 sections 66.600 to 66.630 shall be distributed and allocated in  
34 accordance with the provisions of this section on the effective  
35 date of the incorporation.

36 8. The director of revenue may authorize the state  
37 treasurer to make refunds from the amounts in the trust fund and

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

17 9. Except as modified in sections 66.600 to 66.630, all  
18 provisions of sections 32.085 and 32.087 shall apply to the tax  
19 imposed under sections 66.600 to 66.630.

20 67.395. 1. All sales taxes collected by the director of  
21 revenue under sections 67.391 to 67.395 on behalf of any county[,  
22 less one percent for cost of collection which shall be deposited  
23 in the state's general revenue fund after payment of premiums for  
24 surety bonds as provided in section 32.087] shall be deposited  
25 with the state treasurer in a special trust fund, which is hereby  
26 created, to be known as the "County AntiDrug Sales Tax Trust  
27 Fund". [The moneys in the county antidrug sales tax trust fund  
28 shall not be deemed to be state funds and shall not be commingled  
29 with any funds of the state.] The director of revenue shall keep  
30 accurate records of the amount of money in the trust fund which  
31 was collected in each county imposing a sales tax under sections  
32 67.391 to 67.395, and the records shall be open to the inspection  
33 of officers of the county and the public. Not later than the  
34 tenth day of each month, the director of revenue shall distribute  
35 all moneys deposited in the trust fund during the preceding month  
36 to the county which levied the tax. Such funds shall be  
37 deposited with the county treasurer of each such county, and all

1 expenditures of funds arising from the county antidrug sales tax  
2 trust fund shall be by an appropriation act to be enacted by the  
3 governing body of each such county.

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

22 3. Except as modified in sections 67.391 to 67.395, all  
23 provisions of sections 32.085 [and] to 32.087 shall apply to the  
24 tax imposed under sections 67.391 to 67.395.

25 67.525. 1. All county sales taxes collected by the  
26 director of revenue under sections 67.500 to 67.545 on behalf of  
27 any county[, less one percent for cost of collection, which shall  
28 be deposited in the state's general revenue fund after payment of  
29 premiums for surety bonds as provided in section 32.087,] shall  
30 be deposited with the state treasurer in a county sales tax trust  
31 fund, which fund shall be separate and apart from the county  
32 sales tax trust fund established by section 66.620. [The moneys  
33 in such county sales tax trust fund shall not be deemed to be  
34 state funds and shall not be commingled with any funds of the  
35 state.] The director of revenue shall keep accurate records of  
36 the amount of money in the trust fund which was collected in each  
37 county imposing a county sales tax, and the records shall be open

1 to the inspection of officers of the county and to the public.  
2 Not later than the tenth day of each month the director of  
3 revenue shall distribute all moneys deposited in the trust fund  
4 during the preceding month by distributing to the county  
5 treasurer, or such other officer as may be designated by the  
6 county ordinance or order, of each county imposing the tax  
7 authorized by sections 67.500 to 67.545, the sum due the county  
8 as certified by the director of revenue.

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

27 3. Except as modified in sections 67.500 to 67.545, all  
28 provisions of sections 32.085 [and] to 32.087 shall apply to the  
29 tax imposed under sections 67.500 to 67.545.

30 67.571. 1. The governing body of any county of the first  
31 classification with a population of more than eighty-two thousand  
32 inhabitants and less than ninety thousand inhabitants may, in  
33 addition to any tourism sales tax imposed pursuant to sections  
34 67.671 to 67.685, by a majority vote, impose a sales tax for the  
35 funding of museums and festivals. For purposes of this section,  
36 the term "funding of museums and festivals" shall mean:

37 (1) Funding of museums operating in the county, which are

1 registered with the United States Internal Revenue Service as a  
2 501(C)(3) corporation and which are considered by the board to be  
3 tourism attractions; and

4 (2) Funding of organizations that are registered as  
5 501(C)(3) corporations which promote cultural heritage tourism  
6 including festivals and the arts.

7 2. Any question submitted to the voters of such county to  
8 establish a sales tax pursuant to this section shall be submitted  
9 in substantially the following form:

10 Shall the county of ..... (insert the name of  
11 the county) impose a sales tax of ..... (insert rate of  
12 percent) percent to be used to fund (museums, cultural heritage,  
13 festivals) in certain areas of the county?

14  YES  NO

15 3. If a majority of the votes cast on the proposal by the  
16 qualified voters voting thereon are in favor of the proposal, and  
17 the tax takes effect pursuant to this section, the museums and  
18 festivals board appointed pursuant to subsection 5 of this  
19 section shall determine in what manner the tax revenue moneys  
20 will be expended, and disbursements of these moneys shall be made  
21 strictly in accordance with directions of the board which are  
22 consistent with the provisions of sections 67.571 to 67.577.  
23 Expenditures of these tax moneys may be made for the employment  
24 of personnel selected by the board to assist in carrying out the  
25 duties of the board, and the board is expressly authorized to  
26 employ such personnel. Expenditures of these tax moneys may be  
27 made directly to corporations pursuant to subsection 1 of this  
28 section. No such tax revenue moneys shall be disbursed to or on  
29 behalf of any corporation, organization or entity that is not  
30 duly registered with the Internal Revenue Service as a 501(C)(3)  
31 organization.

32 4. Any sales tax imposed pursuant to this section shall be  
33 imposed at a rate not to exceed two-tenths of one percent on  
34 receipts from the sale of certain tangible personal property or  
35 taxable services within the county pursuant to sections 67.571 to  
36 67.577.

37 5. The governing body of any county which imposes a sales

1 tax pursuant to this section may establish a museums and  
2 festivals board for the purpose of expending funds collected from  
3 any sales tax submitted and approved by the county's voters  
4 pursuant to this section. The board shall be comprised of six  
5 members who are appointed by the governing body of the county  
6 from a list of candidates supplied by the chair of each of the  
7 two major political parties of the county. The board shall be  
8 comprised of three members from each of the two political  
9 parties. Members shall serve for three-year terms, but of the  
10 members first appointed, one shall be appointed for a term of one  
11 year, two shall be appointed for a term of two years, and two  
12 shall be appointed for a term of three years. Each member shall  
13 be a resident of the county from which he or she is appointed.  
14 The members of the board shall not receive compensation for  
15 service on the board, but shall be reimbursed from the tax  
16 revenue money for any reasonable and necessary expenses incurred  
17 in service on the board.

18 6. In the area of each county in which a sales tax has been  
19 imposed in the manner provided by sections 67.571 to 67.577,  
20 every retailer within such area shall add the tax imposed by the  
21 provisions of sections 67.571 to 67.577 to his sale price, and  
22 this tax shall be a debt of the purchaser to the retailer until  
23 paid, and shall be recoverable at law in the same manner as the  
24 purchase price.

25 7. In counties imposing a tax under the provisions of  
26 sections 67.571 to 67.577, in order to permit sellers required to  
27 collect and report the sales tax to collect the amount required  
28 to be reported and remitted, but not to change the requirements  
29 of reporting or remitting the tax, or to serve as a levy of the  
30 tax, and in order to avoid fractions of pennies, the governing  
31 body may authorize the use of a bracket system similar to that  
32 authorized by the provisions of section 144.285, and  
33 notwithstanding the provisions of that section, this new bracket  
34 system shall be used where this tax is imposed and shall apply to  
35 all taxable transactions.

36 8. Except as modified in this section, all provisions of  
37 sections 32.085 to 32.087 shall apply to the tax imposed under

1 this section.

2 67.576. 1. The following provisions shall govern the  
3 collection of the tax imposed by the provisions of sections  
4 67.571 to 67.577:

5 (1) All applicable provisions contained in sections 144.010  
6 to 144.510 governing the state sales tax and section 32.057, the  
7 uniform confidentiality provision, shall apply to the collection  
8 of the tax imposed by the provisions of sections 67.571 to  
9 67.577;

10 (2) All exemptions granted to agencies of government,  
11 organizations, and persons under the provisions of sections  
12 144.010 to 144.510 are hereby made applicable to the imposition  
13 and collection of the tax imposed by sections 67.571 to 67.577.

14 2. The same sales tax permit, exemption certificate and  
15 retail certificate required by sections 144.010 to 144.510 for  
16 the administration and collection of the state sales tax shall  
17 satisfy the requirements of sections 67.571 to 67.577, and no  
18 additional permit or exemption certificate or retail certificate  
19 shall be required; except that, the director of revenue may  
20 prescribe a form of exemption certificate for an exemption from  
21 the tax imposed by sections 67.571 to 67.577.

22 3. All discounts allowed the retailer pursuant to the  
23 provisions of the state sales tax law for the collection of and  
24 for payment of taxes pursuant to that act are hereby allowed and  
25 made applicable to any taxes collected pursuant to the provisions  
26 of sections 67.571 to 67.577.

27 4. The penalties provided in section 32.057 and sections  
28 144.010 to 144.510 for a violation of those acts are hereby made  
29 applicable to violations of the provisions of sections 67.571 to  
30 67.577.

31 5. [For the purposes of the sales tax imposed by an order  
32 pursuant to sections 67.571 to 67.577, all retail sales shall be  
33 deemed to be consummated at the place of business of the  
34 retailer] Except as provided in sections 67.571 to 67.577, all  
35 provisions of sections 32.085 to 32.087 shall apply to the tax  
36 imposed under sections 67.571 to 67.577.

37 67.578. 1. The governing authority of any county of the

1 third classification without a township form of government and  
2 with more than sixteen thousand four hundred but less than  
3 sixteen thousand five hundred inhabitants may impose a sales tax  
4 in an amount not to exceed one-fifth of one percent on all retail  
5 sales made in the county which are subject to taxation pursuant  
6 to sections 144.010 to 144.525, to be used solely for the funding  
7 of museums. For purposes of this section, the term "museums"  
8 means museums operating in the county, which are registered with  
9 the United States Internal Revenue Service as a 501(c)(3)  
10 corporation and which are considered by the board to be a tourism  
11 attraction. The tax authorized by this section shall be in  
12 addition to any and all other sales taxes allowed by law, except  
13 that no sales tax shall be imposed pursuant to this section  
14 unless the governing authority submits to the voters of the  
15 county, at a county or state general, primary, or special  
16 election, a proposal to authorize the governing authority to  
17 impose the tax.

18 2. The ballot of submission shall contain, but need not be  
19 limited to, the following language:

20 Shall the county of ..... (insert the name of the  
21 county) impose a sales tax of ..... (insert rate of percent)  
22 percent for the funding of museums? "Museums" means museums  
23 operating in the county, which are registered with the United  
24 States Internal Revenue Service as a 501(c)(3) corporation and  
25 which are considered by the museum board to be a tourism  
26 attraction.

27  YES  NO

28  
29 If you are in favor of the question, place an "X" in the box  
30 opposite "YES". If you are opposed to the question, place an "X"  
31 in the box opposite "NO". If a majority of the votes cast on the  
32 proposal by the qualified voters voting thereon are in favor of  
33 the proposal, then the sales tax shall become effective on the  
34 first day of the second calendar quarter after the director of  
35 revenue receives notice of the adoption of the tax. If the  
36 proposal receives less than the required majority of votes, then  
37 the governing authority shall have no power to impose the tax

1 unless and until the governing authority has again submitted  
2 another proposal to authorize the governing authority to impose  
3 the sales tax authorized by this section and such proposal is  
4 approved by the required majority of the qualified voters voting  
5 thereon.

6 3. On or after the effective date of the tax, the director  
7 of revenue shall be responsible for the administration,  
8 collection, enforcement, and operation of the tax, and sections  
9 32.085 [and] to 32.087 shall apply. The director may retain an  
10 amount not to exceed one percent for deposit in the general  
11 revenue fund to offset the costs of collection. In order to  
12 permit sellers required to collect and report the sales tax to  
13 collect the amount required to be reported and remitted, but not  
14 to change the requirements of reporting or remitting the tax, or  
15 to serve as a levy of the tax, and in order to avoid fractions of  
16 pennies, the governing authority may authorize the use of a  
17 bracket system similar to that authorized in section 144.285, and  
18 notwithstanding the provisions of that section, this new bracket  
19 system shall be used where this tax is imposed and shall apply to  
20 all taxable transactions. Beginning with the effective date of  
21 the tax, every retailer in the county shall add the sales tax to  
22 the sale price, and this tax shall be a debt of the purchaser to  
23 the retailer until paid, and shall be recoverable at law in the  
24 same manner as the purchase price. For purposes of this section,  
25 all retail sales shall be deemed to be consummated at the place  
26 of business of the retailer.

27 4. All applicable provisions in sections 144.010 to 144.525  
28 governing the state sales tax, and section 32.057, the uniform  
29 confidentiality provision, shall apply to the collection of the  
30 tax, and all exemptions granted to agencies of government,  
31 organizations, and persons pursuant to sections 144.010 to  
32 144.525 are hereby made applicable to the imposition and  
33 collection of the tax. The same sales tax permit, exemption  
34 certificate, and retail certificate required by sections 144.010  
35 to 144.525 for the administration and collection of the state  
36 sales tax shall satisfy the requirements of this section, and no  
37 additional permit or exemption certificate or retail certificate

1 shall be required; except that, the director of revenue may  
2 prescribe a form of exemption certificate for an exemption from  
3 the tax. All discounts allowed the retailer pursuant to the  
4 state sales tax law for the collection of and for payment of  
5 taxes are hereby allowed and made applicable to the tax. The  
6 penalties for violations provided in section 32.057 and sections  
7 144.010 to 144.525 are hereby made applicable to violations of  
8 this section. If any person is delinquent in the payment of the  
9 amount required to be paid pursuant to this section, or in the  
10 event a determination has been made against the person for taxes  
11 and penalty pursuant to this section, the limitation for bringing  
12 suit for the collection of the delinquent tax and penalty shall  
13 be the same as that provided in sections 144.010 to 144.525.

14 5. The governing authority may authorize any museum board  
15 already existing in the county, or may establish a museum board,  
16 to expend revenue collected pursuant to this section. In the  
17 event that no museum board already exists, the board established  
18 pursuant to this section shall consist of six members who are  
19 appointed by the governing authority from a list of candidates  
20 supplied by the chair of each of the two major political parties  
21 of the county, with three members from each of the two parties.  
22 Members shall serve for three-year terms, but of the members  
23 first appointed, ~~[one]~~ two shall be appointed for a term of one  
24 year, two shall be appointed for a term of two years, and two  
25 shall be appointed for a term of three years. Each member shall  
26 be a resident of the county. The members shall not receive  
27 compensation for service on the board, but shall be reimbursed  
28 from the revenues collected pursuant to this section for any  
29 reasonable and necessary expenses incurred in service on the  
30 board. The board shall determine in what manner the revenues  
31 will be expended, and disbursements of these moneys shall be made  
32 strictly in accordance with this section. Expenditures may be  
33 made for the employment of personnel selected by the board to  
34 assist in carrying out the duties of the board, and the board is  
35 expressly authorized to employ such personnel.

36 6. The governing authority may submit the question of  
37 repeal of the tax to the voters at any county or state general,

1 primary, or special election. The ballot of submission shall  
2 contain, but need not be limited to, the following language:

3 Shall the county of ..... (insert name of  
4 county) repeal the sales tax of .... (insert rate of percent)  
5 percent for the funding of museums?

6  YES  NO

7  
8 If you are in favor of the question, place an "X" in the box  
9 opposite "YES".

10  
11 If you are opposed to the question, place an "X" in the box  
12 opposite "NO". [If a majority of the votes cast on the proposal  
13 are in favor of repeal, that repeal shall become effective on  
14 December thirty-first of the calendar year in which the repeal  
15 was approved.]

16 67.581. 1. In addition to the sales tax permitted by  
17 sections 66.600 to 66.630, any county of the first class having a  
18 charter form of government and having a population of nine  
19 hundred thousand or more may impose an additional countywide  
20 sales tax upon approval by a vote of the qualified voters of the  
21 county. The proposal may be submitted to the voters by the  
22 governing body of the county and shall be submitted to the voters  
23 at the next general election upon petitions signed by a number of  
24 qualified voters residing in the county equal to at least eight  
25 percent of the votes cast in the county in the next preceding  
26 gubernatorial election filed with the governing body of the  
27 county. The submission shall include the levying of a sales tax  
28 at a rate of not to exceed two hundred seventy-five  
29 one-thousandths of one percent on the receipts from the sale at  
30 retail of all tangible personal property or taxable services  
31 within the county which are also taxable under the provisions of  
32 sections 66.600 to 66.630, and shall provide for the distribution  
33 of the proceeds in the manner provided in either subsection 4 or  
34 subsection 5 of this section. If either of the alternative  
35 distribution systems as provided in subsection 4 or subsection 5  
36 of this section is approved by the voters, then the alternative  
37 system of distribution may not be submitted to the voters for at

1 least three years from the date of such voter approval.

2 2. The ballot of submission shall contain, but is not  
3 limited to, the following language:

4 Shall the County of ..... levy an additional sales  
5 tax at the rate of ..... (insert rate) and distribute the  
6 proceeds in the manner provided in .....  
7 (insert proper reference) (subsection 4) (subsection 5) of section  
8 67.581, RSMo?

9  YES  NO

10  
11 If a majority of the votes cast on the proposal by the qualified  
12 voters voting thereon are in favor of the proposal, the  
13 additional sales tax shall be levied and collected and the  
14 proceeds from the additional tax shall be distributed as provided  
15 in either subsection 4 or subsection 5 of this section. If a  
16 majority of the votes cast by the qualified voters voting thereon  
17 are opposed to the proposal, then the governing body of the  
18 county shall have no power to impose the additional sales tax  
19 authorized by this section unless and until a proposal for the  
20 levy of such tax is submitted to and approved by the voters of  
21 the county.

22 3. The provisions of sections 66.600 to 66.630 and  
23 sections 32.085 [and] to 32.087, except to the extent otherwise  
24 provided in this section, shall govern the levy, collection,  
25 distribution and other procedures related to an additional sales  
26 tax imposed pursuant to this section.

27 4. In any county adopting an additional sales tax pursuant  
28 to the provisions of this section, and selecting the method of  
29 distribution provided in this subsection, the proceeds from the  
30 sales tax imposed pursuant to this section, less one percent  
31 collection cost, shall be distributed first to those  
32 municipalities that did not receive during the preceding calendar  
33 year ninety-five percent of the amount the municipality would  
34 have received by multiplying the population of the municipality  
35 by the average per capita sales tax receipt for such county in an  
36 amount which will bring each municipality receipt of sales tax  
37 moneys up to ninety-five percent of the average per capita

1 receipts from the proceeds of the sales tax imposed pursuant to  
2 sections 66.600 to 66.630. Any remainder of the money received  
3 from the sales tax imposed pursuant to this section shall be  
4 distributed to all municipalities on the ratio that the  
5 population of each municipality bears to the total population of  
6 the county. The average per capita sales tax distribution shall  
7 be calculated by dividing the sum of the total sales tax revenue  
8 derived from the tax imposed pursuant to sections 66.600 to  
9 66.630 by the total population of the county. Population of each  
10 municipality, of the unincorporated area of the county, and the  
11 total population of the county shall be determined on the basis  
12 of the most recent federal decennial census. For the purposes of  
13 this subsection, any city, town, village or the unincorporated  
14 area of the county shall be considered a municipality.

15 5. In any county adopting an additional sales tax pursuant  
16 to the provisions of this section and selecting the method of  
17 distribution provided in this subsection, the proceeds from the  
18 sales tax imposed pursuant to this section, less one percent  
19 collection cost, shall be distributed to all cities, towns and  
20 villages, and the unincorporated areas of the county in group B  
21 and to such cities, towns and villages in group A as necessary so  
22 that no city, town, or village in group A receives from the  
23 combined proceeds of both the sales tax imposed pursuant to this  
24 section and the sales tax imposed pursuant to sections 66.600 to  
25 66.630, less than the per capita amount received by the cities,  
26 towns and villages and the unincorporated area of the county in  
27 group B receives from the total proceeds from both sales taxes.

28 6. The governing body of any county which is imposing a  
29 sales tax under the provisions of sections 66.600 to 66.630 may  
30 on its own motion and shall, upon petitions filed with the  
31 governing body of the county signed by a number of qualified  
32 voters residing in the county equal to at least eight percent of  
33 the votes cast in the county at the next preceding gubernatorial  
34 election, submit to the qualified voters of the county a proposal  
35 to change the method of distribution of sales tax proceeds from  
36 the manner provided in subsection 2 of section 66.620 to the  
37 method provided in this subsection. The ballot of submission

1 shall be in substantially the following form:

2        Shall the proceeds from the county sales tax be distributed  
3 among the county of ..... and the various cities,  
4 towns and villages therein in the manner provided in subdivisions  
5 (1) and (2) of subsection 6 of section 67.581, RSMo, in lieu of  
6 the present manner of distribution?

7                     YES                                     NO

8

9 If a majority of the votes cast on the proposal by the qualified  
10 voters of the county voting thereon are in favor of the proposal,  
11 the sales tax imposed by the county under the provisions of  
12 sections 66.600 to 66.630 shall be distributed in the manner  
13 provided in this subsection and not in the manner provided in  
14 subsection 2 of section 66.620. If a majority of the votes cast  
15 by the qualified voters of the county voting thereon are opposed  
16 to the proposal, then the governing body of the county shall have  
17 no power to order the proceeds from the sales tax imposed  
18 pursuant to the provisions of sections 66.600 to 66.630 in the  
19 manner provided in this subsection in lieu of the method provided  
20 in subsection 2 of section 66.620, unless and until a proposal  
21 authorizing such method of distribution is submitted to and  
22 approved by the voters of the county. If the voters approve the  
23 change in the method of distribution of the sales tax proceeds in  
24 the manner provided in this subsection, the county clerk of the  
25 county shall notify the director of revenue of the change in the  
26 method of distribution within ten days after adoption of the  
27 proposal and shall inform the director of the effective date of  
28 the change in the method of distribution, which shall be on the  
29 first day of the third calendar quarter after the director of  
30 revenue receives notice. After the effective date of the change  
31 in the manner of distribution, the director of revenue shall  
32 distribute the proceeds of the sales tax imposed by such county  
33 under the provisions of sections 66.600 to 66.630 in the manner  
34 provided in this subsection in lieu of the manner of distribution  
35 provided in subsection 2 of section 66.620. The proceeds of the  
36 sales tax imposed under the provisions of sections 66.600 to  
37 66.630 in any county which elects to have the proceeds

1 distributed in the manner provided in this subsection shall be  
2 distributed in the following manner:

3 (1) The proceeds from the sales taxes shall be distributed  
4 to the cities, towns and villages in group A and to the cities,  
5 towns and villages, and the county in group B as defined in  
6 section 66.620 in the manner provided in subsection 2 of section  
7 66.620, until an amount equal to the total amount distributed  
8 under section 66.620, for the twelve-month period immediately  
9 preceding the effective date of the tax levied pursuant to the  
10 provisions of this section has been distributed;

11 (2) All moneys received in excess of the total amount  
12 distributed under section 66.620 for the twelve-month period  
13 immediately preceding the effective date of the tax levied  
14 pursuant to the provisions of this section shall be distributed  
15 to all cities, towns and villages and to the county on the basis  
16 that the population of each city, town or village, and in the  
17 case of the county the basis that the population of the  
18 unincorporated area of the county, bears to the total population  
19 of the county. The average per capita sales tax distribution  
20 shall be calculated by dividing the sum of the remaining amount  
21 of the total sales tax revenues by the total population of the  
22 county. Population of each city, town or village, of the  
23 unincorporated area of the county, and the total population of  
24 the county shall be determined on the basis of the most recent  
25 federal decennial census.

26 7. No municipality incorporated after the adoption of the  
27 tax authorized by this section shall be included as other than  
28 part of the unincorporated area of the county nor receive any  
29 share of either the proceeds from the tax levied pursuant to the  
30 provisions of this section or the tax levied pursuant to the  
31 provisions of sections 66.600 to 66.630 unless, at the time of  
32 incorporation, such municipality had a population of ten thousand  
33 or more.

34 8. The county sales tax imposed pursuant to this section on  
35 the purchase and sale of motor vehicles shall not be collected  
36 and remitted by the seller, but shall be collected by the  
37 director of revenue at the time application is made for a

1 certificate of title, if the address of the applicant is within  
2 the county imposing the additional sales tax. [The amounts so  
3 collected, less one percent collection cost, shall be deposited  
4 in the county sales tax trust fund to be distributed in  
5 accordance with section 66.620. The purchase or sale of motor  
6 vehicles shall be deemed to be consummated at the address of the  
7 applicant for a certificate of title.]

8 9. No tax shall be imposed pursuant to this section for the  
9 purpose of funding in whole or in part the construction,  
10 operation or maintenance of a sports stadium, field house, indoor  
11 or outdoor recreational facility, center, playing field, parking  
12 facility or anything incidental or necessary to a complex  
13 suitable for any type of professional sport, either upon, above  
14 or below the ground.

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

33 67.582. 1. The governing body of any county, except a  
34 county of the first class with a charter form of government with  
35 a population of greater than four hundred thousand inhabitants,  
36 is hereby authorized to impose, by ordinance or order, a sales  
37 tax in the amount of up to one-half of one percent on all retail

1 sales made in such county which are subject to taxation under the  
2 provisions of sections 144.010 to 144.525 for the purpose of  
3 providing law enforcement services for such county. The tax  
4 authorized by this section shall be in addition to any and all  
5 other sales taxes allowed by law, except that no ordinance or  
6 order imposing a sales tax under the provisions of this section  
7 shall be effective unless the governing body of the county  
8 submits to the voters of the county, at a county or state  
9 general, primary or special election, a proposal to authorize the  
10 governing body of the county to impose a tax.

11 2. The ballot of submission shall contain, but need not be  
12 limited to, the following language:

13 (1) If the proposal submitted involves only authorization  
14 to impose the tax authorized by this section the ballot shall  
15 contain substantially the following:

16 Shall the county of ..... (county's name) impose a  
17 countywide sales tax of ..... (insert amount) for the  
18 purpose of providing law enforcement services for the county?

19  YES  NO

20  
21 If you are in favor of the question, place an "X" in the box  
22 opposite "Yes". If you are opposed to the question, place an "X"  
23 in the box opposite "No"; or

24 (2) If the proposal submitted involves authorization to  
25 enter into agreements to form a regional jail district and  
26 obligates the county to make payments from the tax authorized by  
27 this section the ballot shall contain substantially the  
28 following:

29 Shall the county of ..... (county's name) be  
30 authorized to enter into agreements for the purpose of forming a  
31 regional jail district and obligating the county to impose a  
32 countywide sales tax of ..... (insert amount) to fund  
33 ..... dollars of the costs to construct a regional jail  
34 and to fund the costs to operate a regional jail, with any funds  
35 in excess of that necessary to construct and operate such jail to  
36 be used for law enforcement purposes?

37  YES  NO

1 If you are in favor of the question, place an "X" in the box  
2 opposite "Yes". If you are opposed to the question, place an "X"  
3 in the box opposite "No".  
4

5 If a majority of the votes cast on the proposal by the qualified  
6 voters voting thereon are in favor of the proposal submitted  
7 pursuant to subdivision (1) of this subsection, then the  
8 ordinance or order and any amendments thereto shall be in effect  
9 [on the first day of the second quarter immediately following the  
10 election approving the proposal] as provided by section 32.087.  
11 If the constitutionally required percentage of the voters voting  
12 thereon are in favor of the proposal submitted pursuant to  
13 subdivision (2) of this subsection, then the ordinance or order  
14 and any amendments thereto shall be in effect [on the first day  
15 of the second quarter immediately following the election  
16 approving the proposal] as provided by section 32.087. If a  
17 proposal receives less than the required majority, then the  
18 governing body of the county shall have no power to impose the  
19 sales tax herein authorized unless and until the governing body  
20 of the county shall again have submitted another proposal to  
21 authorize the governing body of the county to impose the sales  
22 tax authorized by this section and such proposal is approved by  
23 the required majority of the qualified voters voting thereon.  
24 However, in no event shall a proposal pursuant to this section be  
25 submitted to the voters sooner than twelve months from the date  
26 of the last proposal pursuant to this section.

27 3. All revenue received by a county from the tax authorized  
28 under the provisions of this section shall be deposited in a  
29 special trust fund and shall be used solely for providing law  
30 enforcement services for such county for so long as the tax shall  
31 remain in effect. Revenue placed in the special trust fund may  
32 also be utilized for capital improvement projects for law  
33 enforcement facilities and for the payment of any interest and  
34 principal on bonds issued for said capital improvement projects.

35 4. Once the tax authorized by this section is abolished or  
36 is terminated by any means, all funds remaining in the special  
37 trust fund shall be used solely for providing law enforcement

1 services for the county. Any funds in such special trust fund  
2 which are not needed for current expenditures may be invested by  
3 the governing body in accordance with applicable laws relating to  
4 the investment of other county funds.

5 5. All sales taxes collected by the director of revenue  
6 under this section on behalf of any county[, less one percent for  
7 cost of collection which shall be deposited in the state's  
8 general revenue fund after payment of premiums for surety bonds  
9 as provided in section 32.087,] shall be deposited in a special  
10 trust fund, which is hereby created, to be known as the "County  
11 Law Enforcement Sales Tax Trust Fund". [The moneys in the county  
12 law enforcement sales tax trust fund shall not be deemed to be  
13 state funds and shall not be commingled with any funds of the  
14 state.] The director of revenue shall keep accurate records of  
15 the amount of money in the trust and which was collected in each  
16 county imposing a sales tax under this section, and the records  
17 shall be open to the inspection of officers of the county and the  
18 public. Not later than the tenth day of each month the director  
19 of revenue shall distribute all moneys deposited in the trust  
20 fund during the preceding month to the county which levied the  
21 tax; such funds shall be deposited with the county treasurer of  
22 each such county, and all expenditures of funds arising from the  
23 county law enforcement sales tax trust fund shall be by an  
24 appropriation act to be enacted by the governing body of each  
25 such county. Expenditures may be made from the fund for any law  
26 enforcement functions authorized in the ordinance or order  
27 adopted by the governing body submitting the law enforcement tax  
28 to the voters.

29 6. The director of revenue may authorize the state  
30 treasurer to make refunds from the amounts in the trust fund and  
31 credited to any county for erroneous payments and overpayments  
32 made, and may redeem dishonored checks and drafts deposited to  
33 the credit of such counties. If any county abolishes the tax,  
34 the repeal of such tax shall become effective as provided in  
35 section 32.087. The county shall notify the director of revenue  
36 of the action at least ninety days prior to the effective date of  
37 the repeal and the director of revenue may order retention in the

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

11 7. Except as modified in this section, all provisions of  
12 sections 32.085 [and] to 32.087 shall apply to the tax imposed  
13 under this section.

14 67.583. 1. The governing body of any county of the second  
15 class with a population of more than forty thousand but less than  
16 sixty thousand and which contains institutions operated by the  
17 department of corrections and by the department of mental health  
18 is hereby authorized to impose, by ordinance or order, a sales  
19 tax in the amount of one-eighth of one percent on all retail  
20 sales made in such county which are subject to taxation under the  
21 provisions of sections 144.010 to 144.525. The tax authorized by  
22 this section shall be in addition to any and all other sales  
23 taxes allowed by law; provided, however, that no ordinance or  
24 order imposing a sales tax under the provisions of this section  
25 shall be effective unless the governing body of the county  
26 submits to the voters of the county, at a county or state  
27 general, primary or special election, a proposal to authorize the  
28 governing body of the county to impose a tax.

29 2. The ballot of submission shall contain, but need not be  
30 limited to, the following language:

31 Shall the county of ..... (county's name) impose a  
32 countywide sales tax of ..... (insert amount) for the  
33 purpose of providing retirement and health care benefits for  
34 county employees and their dependents?

35  YES  NO

36  
37 If you are in favor of the question, place an "X" in the box

1 opposite "Yes". If you are opposed to the question, place an "X"  
2 in the box opposite "No".

3  
4 If a majority of the votes cast on the proposal by the qualified  
5 voters voting thereon are in favor of the proposal, then the  
6 ordinance or order and any amendments thereto shall be in effect.  
7 If a majority of the votes cast by the qualified voters voting  
8 are opposed to the proposal, then the governing body of the  
9 county shall have no power to impose the sales tax herein  
10 authorized unless and until the governing body of the county  
11 shall again have submitted another proposal to authorize the  
12 governing body of the county to impose the sales tax authorized  
13 by this section and such proposal is approved by a majority of  
14 the qualified voters voting thereon. However, in no event shall  
15 a proposal pursuant to this section be submitted to the voters  
16 sooner than twelve months from the date of the last proposal  
17 pursuant to this section.

18 3. All revenue received by a county from the tax authorized  
19 under the provisions of this section shall be deposited in a  
20 special trust fund and shall be used solely for providing  
21 retirement and health care benefits for county employees and  
22 their dependents.

23 4. All sales taxes collected by the director of revenue  
24 under this section on behalf of any county[, less one percent for  
25 cost of collection which shall be deposited in the state's  
26 general revenue fund after payment of premiums for surety bonds  
27 as provided in section 32.087,] shall be deposited in a special  
28 trust fund, which is hereby created, to be known as the "County  
29 Employee Benefit Sales Tax Trust Fund". [The moneys in the  
30 county employee benefit sales tax trust fund shall not be deemed  
31 to be state funds and shall not be commingled with any funds of  
32 the state.] The director of revenue shall keep accurate records  
33 of the amount of money in the trust and which was collected in  
34 each county imposing a sales tax under this section, and the  
35 records shall be open to the inspection of officers of the county  
36 and the public. Not later than the tenth day of each month, the  
37 director of revenue shall distribute all moneys deposited in the

1 trust fund during the preceding month to the county which levied  
2 the tax. Such funds shall be deposited with the county treasurer  
3 of each such county, and all expenditures of funds arising from  
4 the county employee benefit sales tax trust fund shall be for the  
5 provision of retirement benefits or health care benefits for  
6 employees of the county and their dependents and for no other  
7 purpose.

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

26 6. Except as modified in this section, all provisions of  
27 sections 32.085 [and] to 32.087 shall apply to the tax imposed  
28 under this section.

29 67.584. 1. The governing body of any county of the first  
30 classification with more than one hundred ninety-eight thousand  
31 but less than one hundred ninety-eight thousand two hundred  
32 inhabitants is hereby authorized to impose, by ordinance or  
33 order, a sales tax in the amount of up to one-half percent on all  
34 retail sales made in such county which are subject to taxation  
35 pursuant to sections 144.010 to 144.525 for the purpose of  
36 providing law enforcement services for such county. The tax  
37 authorized by this section shall be in addition to any and all

1 other sales taxes allowed by law, except that no ordinance or  
2 order imposing a sales tax pursuant to this section shall be  
3 effective unless the governing body of the county submits to the  
4 voters of the county, at a county or state general, primary, or  
5 special election, a proposal to authorize the governing body of  
6 the county to impose a tax.

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

11 Shall the county of ..... (county's name) impose a  
12 countywide sales tax of ..... (insert amount) for the  
13 purpose of providing law enforcement services for the county?

14  YES  NO

15  
16 If you are in favor of the question, place an "X" in the box  
17 opposite "YES". If you are opposed to the question, place an "X"  
18 in the box opposite "NO".

19  
20 If a majority of the votes cast on the proposal by the qualified  
21 voters voting thereon are in favor of the proposal submitted  
22 pursuant to this subsection, then the ordinance or order and any  
23 amendments thereto shall be in effect [on the first day of the  
24 second quarter immediately following the election approving the  
25 proposal] as provided by section 32.087. If a proposal receives  
26 less than the required majority, then the governing body of the  
27 county shall have no power to impose the sales tax herein  
28 authorized unless and until the governing body of the county  
29 shall again have submitted another proposal to authorize the  
30 governing body of the county to impose the sales tax authorized  
31 by this section and such proposal is approved by the required  
32 majority of the qualified voters voting thereon. However, in no  
33 event shall a proposal pursuant to this section be submitted to  
34 the voters sooner than twelve months from the date of the last  
35 proposal pursuant to this section.

36 3. Twenty-five percent of the revenue received by a county  
37 treasurer from the tax authorized pursuant to this section shall

1 be deposited in a special trust fund and shall be used solely by  
2 a prosecuting attorney's office for such county for so long as  
3 the tax shall remain in effect. The remainder of revenue shall  
4 be deposited in the county law enforcement sales tax trust fund  
5 established pursuant to section 67.582 of the county levying the  
6 tax pursuant to this section. The revenue derived from the tax  
7 imposed pursuant to this section shall be used for public law  
8 enforcement services only. No revenue derived from the tax  
9 imposed pursuant to this section shall be used for any private  
10 contractor providing law enforcement services or for any private  
11 jail.

12 4. Once the tax authorized by this section is abolished or  
13 is terminated by any means, all funds remaining in the  
14 prosecuting attorney's trust fund shall be used solely by a  
15 prosecuting attorney's office for the county. Any funds in such  
16 special trust fund which are not needed for current expenditures  
17 may be invested by the governing body in accordance with  
18 applicable laws relating to the investment of other county funds.

19 5. All sales taxes collected by the director of revenue  
20 pursuant to this section on behalf of any county[, less one  
21 percent for cost of collection which shall be deposited in the  
22 state's general revenue fund after payment of premiums for surety  
23 bonds as provided in section 32.087,] shall be deposited in a  
24 special trust fund, which is hereby created, to be known as the  
25 "County Prosecuting Attorney's Office Sales Tax Trust Fund" or in  
26 the county law enforcement sales tax trust fund, pursuant to the  
27 deposit ratio in subsection 3 of this section. [The moneys in  
28 the trust funds shall not be deemed to be state funds and shall  
29 not be commingled with any funds of the state.] The director of  
30 revenue shall keep accurate records of the amount of money in the  
31 trusts and which was collected in each county imposing a sales  
32 tax pursuant to this section, and the records shall be open to  
33 the inspection of officers of the county and the public. Not  
34 later than the tenth day of each month the director of revenue  
35 shall distribute all moneys deposited in the trust funds during  
36 the preceding month to the county which levied the tax; such  
37 funds shall be deposited with the county treasurer of each such

1 county, and all expenditures of funds arising from either trust  
2 fund shall be by an appropriation act to be enacted by the  
3 governing body of each such county. Expenditures may be made  
4 from the funds for any functions authorized in the ordinance or  
5 order adopted by the governing body submitting the tax to the  
6 voters.

7 6. The director of revenue may authorize the state  
8 treasurer to make refunds from the amounts in the trust funds and  
9 credited to any county for erroneous payments and overpayments  
10 made, and may redeem dishonored checks and drafts deposited to  
11 the credit of such counties. If any county abolishes the tax,  
12 the repeal of such tax shall become effective as provided in  
13 section 32.087. The county shall notify the director of revenue  
14 of the action at least ninety days before the effective date of  
15 the repeal and the director of revenue may order retention in the  
16 appropriate trust fund, for a period of one year, of two percent  
17 of the amount collected after receipt of such notice to cover  
18 possible refunds or overpayments of the tax and to redeem  
19 dishonored checks and drafts deposited to the credit of such  
20 accounts. After one year has elapsed after the effective date of  
21 abolition of the tax in such county, the director of revenue  
22 shall remit the balance in the account to the county and close  
23 the account of that county established pursuant to this section.  
24 The director of revenue shall notify each county of each instance  
25 of any amount refunded or any check redeemed from receipts due  
26 the county.

27 7. Except as modified in this section, all provisions of  
28 sections 32.085 [and] to 32.087 shall apply to the tax imposed  
29 pursuant to this section.

30 67.712. 1. All sales taxes collected by the director of  
31 revenue under sections 67.700 to 67.727 on behalf of any county[,  
32 less one percent for the cost of collection, which shall be  
33 deposited in the state's general revenue fund after payment of  
34 premiums for surety bonds as provided in section 32.087,] shall  
35 be deposited with the state treasurer in a special trust fund,  
36 which is hereby created, to be known as the "County Alternate  
37 Sales Tax Trust Fund". [The moneys in the county alternate sales

1 tax trust fund shall not be deemed to be state funds and shall  
2 not be commingled with any funds of the state.] The director of  
3 revenue shall keep accurate records of the amount of money in the  
4 trust fund which was collected in each county imposing a sales  
5 tax under sections 67.700 to 67.727, and the records shall be  
6 open to the inspection of officers of each county and the general  
7 public. Not later than the tenth day of each month the director  
8 of revenue shall distribute all moneys deposited in the trust  
9 fund during the preceding month by distributing to the county  
10 treasurer, or such other officer as may be designated by the  
11 county ordinance or order, of each county imposing the tax  
12 authorized by sections 67.700 to 67.727, the sum, as certified by  
13 the director of revenue, due the county.

14 2. The director of revenue may authorize the state  
15 treasurer to make refunds from the amounts in the trust fund and  
16 credited to any county for erroneous payments and overpayments  
17 made, and may redeem dishonored checks and drafts deposited to  
18 the credit of such counties. If any county repeals the tax  
19 authorized by sections 67.700 to 67.727, the county shall notify  
20 the director of revenue of the action at least ninety days prior  
21 to the effective date of the repeal and the repeal shall be  
22 effective as provided in section 32.087. The director of revenue  
23 may order retention in the trust fund, for a period of one year,  
24 of two percent of the amount collected after receipt of such  
25 notice to cover possible refunds or overpayment of such tax and  
26 to redeem dishonored checks and drafts deposited to the credit of  
27 such accounts. After one year has elapsed after the effective  
28 date of repeal of the tax authorized by sections 67.700 to 67.727  
29 in such county, the director of revenue shall authorize the state  
30 treasurer to remit the balance in the account to the county and  
31 close the account of that county. The director of revenue shall  
32 notify each county of each instance of any amount refunded or any  
33 check redeemed from receipts due the county.

34 3. Except as modified in sections 67.700 to 67.727, all  
35 provisions of sections 32.085 [and] to 32.087 shall apply to the  
36 tax imposed under sections 67.700 to 67.727.

37 67.713. 1. Notwithstanding the provisions of section

1 67.712, as to the disposition of any other sales tax imposed  
2 under the provisions of sections 67.700 to 67.727, one-fifth of  
3 the sales taxes collected by the director of revenue from the tax  
4 authorized by section 67.701 on behalf of any county of the first  
5 class having a charter form of government and having a population  
6 of nine hundred thousand or more[, less one percent for cost of  
7 collection, which shall be deposited in the state's general  
8 revenue fund after payment of premiums for surety bonds as  
9 provided in sections 67.700 to 67.727,] shall be deposited in a  
10 special trust fund, which is hereby created, to be known as the  
11 "County-Municipal Storm Water and Public Works Sales Tax Trust  
12 Fund". [The moneys in the county-municipal storm water and  
13 public works sales tax trust fund shall not be deemed to be state  
14 funds and shall not be commingled with any funds of the state.]  
15 The director of revenue shall keep accurate records of the amount  
16 of money in the trust fund which was collected in each county and  
17 the records shall be open to the inspection of officers of the  
18 county and of the municipalities within the county and the  
19 public. Not later than the tenth day of each month, the director  
20 of the department of revenue shall distribute all moneys  
21 deposited in the county-municipal storm water and public works  
22 sales tax trust fund during the preceding month to the county  
23 which levied the tax, and the municipalities which are located  
24 wholly or partially within such county as follows:

25 (1) The county which levied the sales tax shall receive a  
26 percentage of the distributable revenue equal to the percentage  
27 ratio that the population of the unincorporated areas of the  
28 county bears to the total population of the county;

29 (2) Each municipality located wholly within the county  
30 which levied the tax shall receive a percentage of the  
31 distributable revenue equal to the percentage ratio that the  
32 population of such municipality bears to the total population of  
33 the county; and

34 (3) Each municipality located partially within the county  
35 which levied the tax shall receive a percentage of the  
36 distributable revenue equal to the percentage ratio that the  
37 population of that part of the municipality located within the

1 county bears to the total population of the county.

2 2. The director of revenue may make refunds from the  
3 amounts in the county-municipal storm water and public works  
4 sales tax trust fund and credited to any county or municipality  
5 for erroneous payments and overpayments made, and may redeem  
6 dishonored checks and drafts deposited to the credit of such  
7 county or municipality. If any county abolishes the tax, the  
8 county shall notify the director of revenue of the action at  
9 least ninety days prior to the effective date of the repeal and  
10 the repeal shall be effective as provided by section 32.087. The  
11 director of revenue may order retention in the county-municipal  
12 storm water and public works sales tax trust fund, for a period  
13 of one year, of two percent of the amount collected after receipt  
14 of such notice to cover possible refunds or overpayment of the  
15 tax and to redeem dishonored checks and drafts deposited to the  
16 credit of such accounts. After one year has elapsed after the  
17 effective date of abolition of the tax in such county, the  
18 director of revenue shall remit the balance in the account to the  
19 county or municipality and close the account of that county or  
20 municipality. The director of revenue shall notify each county  
21 or municipality of each instance of any amount refunded or any  
22 check redeemed from receipts due the county or municipality.

23 3. If the governing body of any municipality located wholly  
24 or partially within the county so requests by resolution, no  
25 funds shall be expended from the proceeds of any tax imposed  
26 under section 67.701 within the corporate boundaries of the  
27 requesting municipality for the construction, reconstruction or  
28 widening of any road established or to be established pursuant to  
29 section 137.558, the total cost of which exceeds one hundred  
30 thousand dollars unless: (a) a public hearing is first held at a  
31 place near such proposed action; and (b) plans and specifications  
32 of such proposed action are prepared and a cost-benefit analysis  
33 prepared in accordance with accepted accounting principles of  
34 such proposed action is presented to such public hearing. Such  
35 cost-benefit analysis and its work papers shall be a public  
36 document and subject to inspection as provided in chapter 610.  
37 The provisions of this subsection shall not apply to proposed

1 projects in unincorporated areas of the county.

2 67.729. 1. Any county except any first class county having  
3 a charter form of government and having a population of nine  
4 hundred thousand or more may, in the same manner and by the same  
5 procedure and subject to the same penalties as set out in  
6 sections 67.700 to 67.727, impose a sales tax of not more than  
7 one-tenth of one percent for the purpose of funding storm water  
8 control and public works projects other than stadiums or other  
9 sports facilities. This sales tax shall be in addition to any  
10 other sales tax authorized by law.

11 2. Notwithstanding the provisions of section 67.712 as to  
12 the disposition of any other sales tax imposed under the  
13 provisions of sections 67.700 to 67.727, all sales taxes  
14 collected by the director of revenue from the tax authorized by  
15 this section on behalf of any county[, less one percent for cost  
16 of collection, which shall be deposited in the state's general  
17 revenue fund after payment of premiums for surety bonds as  
18 provided in section 32.087,] shall be deposited with the state  
19 treasurer in a special trust fund, which is hereby created, to be  
20 known as the "County Storm Water and Public Works Sales Tax Trust  
21 Fund". [The moneys in the county storm water and public works  
22 sales tax trust fund shall not be deemed to be state funds and  
23 shall not be commingled with any funds of the state.] The  
24 director of revenue shall keep accurate records of the amount of  
25 money in the trust fund which was collected in each county  
26 imposing a sales tax under this section and the records shall be  
27 open to the inspection of officers of the county and the public.  
28 Not later than the tenth day of each month the director of  
29 revenue shall distribute all moneys deposited in the county storm  
30 water and public works sales tax trust fund during the preceding  
31 month to the county which levied the tax, and the municipalities  
32 which are located wholly or partially within such county as  
33 follows:

34 (1) The county which levied the sales tax shall receive a  
35 percentage of the distributable revenue equal to the percentage  
36 ratio that the population of the unincorporated areas of the  
37 county bears to the total population of the county;

1           (2) Each municipality located wholly within the county  
2 which levied the tax shall receive a percentage of the  
3 distributable revenue equal to the percentage ratio that the  
4 population of such municipality bears to the total population of  
5 the county; and

6           (3) Each municipality located partially within the county  
7 which levied the tax shall receive a percentage of the  
8 distributable revenue equal to the percentage ratio that the  
9 population of that part of the municipality located within the  
10 county bears to the total population of the county.

11           3. The director of revenue may authorize the state  
12 treasurer to make refunds from the amounts in the county storm  
13 water and public works sales tax trust fund and credited to any  
14 county for erroneous payments and overpayments made, and may  
15 redeem dishonored checks and drafts deposited to the credit of  
16 such counties. If any county abolishes the tax, the county shall  
17 notify the director of revenue of the action at least ninety days  
18 prior to the effective date of the repeal and the repeal shall be  
19 effective as provided by section 32.087. The director of revenue  
20 may order retention in the county storm water and public works  
21 sales tax trust fund, for a period of one year, of two percent of  
22 the amount collected after receipt of such notice to cover  
23 possible refunds or overpayment of the tax and to redeem  
24 dishonored checks and drafts deposited to the credit of such  
25 accounts. After one year has elapsed after the effective date of  
26 abolition of the tax in such county, the director of revenue  
27 shall authorize the state treasurer to remit the balance in the  
28 account to the county and close the account of that county. The  
29 director of revenue shall notify each county of each instance of  
30 any amount refunded or any check redeemed from receipts due the  
31 county.

32           67.737. Except as modified in sections 67.730 to 67.739,  
33 all provisions of sections 32.085 [and] to 32.087 shall apply to  
34 the tax imposed under sections 67.730 to 67.739.

35           67.738. 1. All sales taxes collected by the director of  
36 revenue under sections 67.730 to 67.739 on behalf of any county[,  
37 less one percent for the cost of collection, which shall be

1 deposited in the state's general revenue fund after payment of  
2 premiums for surety bonds as provided in section 32.087,] shall  
3 be deposited with the state treasurer in a special trust fund,  
4 which is hereby created, to be known as the "County Capital  
5 Improvement Bond Sales Tax Trust Fund". [The moneys in the  
6 county capital improvement bond sales tax trust fund shall not be  
7 deemed to be state funds and shall not be commingled with any  
8 funds of the state.] The director of revenue shall keep accurate  
9 records of the amount of money in the trust fund which was  
10 collected in each county imposing a sales tax under sections  
11 67.730 to 67.739, and the records shall be open to the inspection  
12 of officers of each county and the general public. Not later  
13 than the tenth day of each month the director of revenue shall  
14 distribute all moneys deposited in the trust fund during the  
15 preceding month by distributing to the county treasurer, or such  
16 other officer as may be designated by the county ordinance or  
17 order, of each county imposing the tax authorized by sections  
18 67.730 to 67.739, the sum, as certified by the director of  
19 revenue, due the county.

20 2. The director of revenue may authorize the state  
21 treasurer to make refund from the amounts in the trust fund and  
22 credited to any county for erroneous payments and overpayments  
23 made, and may redeem dishonored checks and drafts deposited to  
24 the credit of such counties. If any county repeals the tax  
25 authorized by sections 67.730 to 67.739, the county shall notify  
26 the director of revenue of the action at least ninety days prior  
27 to the effective date of the repeal or expiration and the repeal  
28 shall be effective as provided by section 32.087. The director  
29 of revenue may order retention in the trust fund, for a period of  
30 one year, of two percent of the amount collected after receipt of  
31 such notice to cover possible refunds or overpayment of such tax  
32 and to redeem dishonored checks and drafts deposited to the  
33 credit of such accounts. After one year has elapsed after the  
34 effective date of repeal or expiration of the tax authorized by  
35 sections 67.730 to 67.739 in such county, the director of revenue  
36 shall remit the balance in the account to the county and close  
37 the account of that county. The director of revenue shall notify

1 each county of each instance of any amount refunded or any check  
2 redeemed from receipts due the county.

3 67.745. 1. Any county of the third classification without  
4 a township form of government and with more than eleven thousand  
5 seven hundred fifty but fewer than eleven thousand eight hundred  
6 fifty inhabitants may impose a sales tax throughout the county  
7 for public recreational projects and programs, but the sales tax  
8 authorized by this section shall not become effective unless the  
9 governing body of such county submits to the qualified voters of  
10 the county a proposal to authorize the county to impose the sales  
11 tax.

12 2. The ballot submission shall be in substantially the  
13 following form:

14 Shall the County of ..... impose a sales tax of up to  
15 one percent for the purpose of funding the financing,  
16 acquisition, construction, operation, and maintenance of  
17 recreational projects and programs, including the acquisition of  
18 land for such purposes?

19  YES  NO

20 3. If approved by a majority of qualified voters voting on  
21 the issue in the county, the governing body of the county shall  
22 appoint a board of directors consisting of nine members. Of the  
23 initial members appointed to the board, three members shall be  
24 appointed for a term of three years, three members shall be  
25 appointed for a term of two years, and three members shall be  
26 appointed for a term of one year. After the initial  
27 appointments, board members shall be appointed to three-year  
28 terms.

29 4. The sales tax may be imposed at a rate of up to one  
30 percent on the receipts from the retail sale of all tangible  
31 personal property or taxable service within the county, if such  
32 property and services are subject to taxation by the state of  
33 Missouri under sections 144.010 to 144.525.

34 5. All revenue collected from the sales tax under this  
35 section by the director of revenue on behalf of a county[, less  
36 one percent for the cost of collection which shall be deposited  
37 in the state's general revenue fund after payment of premiums for

1 surety bonds as provided in section 32.087,] shall be deposited  
2 with the state treasurer in a special trust fund, which is hereby  
3 created, to be known as the "County Recreation Sales Trust Fund".  
4 [Moneys in the fund shall not be deemed to be state funds and  
5 shall not be commingled with any funds of the state.] The  
6 director of revenue shall keep accurate records of the amount of  
7 money in the trust fund collected in each county imposing a sales  
8 tax under this section, and the records shall be open to the  
9 inspection of officers of such county and the general public.  
10 Not later than the tenth day of each calendar month, the director  
11 of revenue shall distribute all moneys deposited in the trust  
12 fund during the preceding calendar month by distributing to the  
13 county treasurer, or such officer as may be designated by county  
14 ordinance or order, of each county imposing the tax under this  
15 section the sum due the county as certified by the director of  
16 revenue.

17 6. The director of revenue may authorize the state  
18 treasurer to make refunds from the amounts in the trust fund and  
19 credited to any county for erroneous payments and overpayments  
20 made, and may redeem dishonored checks and drafts deposited to  
21 the credit of such counties. Each county shall notify the  
22 director of revenue at least ninety days prior to the effective  
23 date of the expiration of the sales tax authorized by this  
24 section and the repeal shall be effective as provided by section  
25 32.087. The director of revenue may order retention in the trust  
26 fund for a period of one year of two percent of the amount  
27 collected after receipt of such notice to cover possible refunds  
28 or overpayments of such tax and to redeem dishonored checks and  
29 drafts deposited to the credit of such accounts. After one year  
30 has elapsed after the date of expiration of the tax authorized by  
31 this section in a county, the director of revenue shall remit the  
32 balance in the account to the county and close the account of  
33 such county. The director of revenue shall notify each county of  
34 each instance of any amount refunded or any check redeemed from  
35 receipts due such county.

36 7. The tax authorized under this section may be imposed in  
37 accordance with this section by a county in addition to or in

1 lieu of the tax authorized in sections 67.750 to 67.780.

2 8. The sales tax imposed under this section shall expire  
3 twenty years from the effective date thereof unless an extension  
4 of the tax is submitted to and approved by the qualified voters  
5 in the county in the manner provided in this section. Each  
6 extension of the sales tax shall be for a period of ten years.

7 9. The provisions of this section shall not in any way  
8 affect or limit the powers granted to any county to establish,  
9 maintain, and conduct parks and other recreational grounds for  
10 public recreation.

11 10. Except as modified in this section, the provisions of  
12 sections 32.085 [and] to 32.087 shall apply to the tax imposed  
13 under this section.

14 67.782. 1. Any county of the third class having a  
15 population of more than ten thousand and less than fifteen  
16 thousand and any county of the second class having a population  
17 of more than fifty-eight thousand and less than seventy thousand  
18 adjacent to such third class county, both counties making up the  
19 same judicial circuit, may jointly impose a sales tax throughout  
20 each of their respective counties for public recreational  
21 purposes including the financing, acquisition, construction,  
22 operation and maintenance of recreational projects and programs,  
23 but the sales taxes authorized by this section shall not become  
24 effective unless the governing body of each such county submits  
25 to the voters of their respective counties a proposal to  
26 authorize the counties to impose the sales tax.

27 2. The ballot of submission shall be in substantially the  
28 following form:

29 Shall the County of ..... impose a sales tax of  
30 ..... percent in conjunction with the county of  
31 ..... for the purpose of funding the financing,  
32 acquisition, construction, operation and maintenance of  
33 recreational projects and programs, including the acquisition of  
34 land for such purposes?

35  YES  NO

36  
37 If a separate majority of the votes cast on the proposal by the

1 qualified voters voting thereon in each county are in favor of  
2 the proposal, then the tax shall be in effect in both counties.  
3 If a majority of the votes cast by the qualified voters voting  
4 thereon in either county are opposed to the proposal, then the  
5 governing body of neither county shall have power to impose the  
6 sales tax authorized by this section unless or until the  
7 governing body of the county that has not approved the tax shall  
8 again have submitted another proposal to authorize the governing  
9 body to impose the tax, and the proposal is approved by a  
10 majority of the qualified voters voting thereon in that county.

11 3. The sales tax may be imposed at a rate of one percent on  
12 the receipts from the sale at retail of all tangible personal  
13 property or taxable service at retail within the county adopting  
14 such tax, if such property and services are subject to taxation  
15 by the state of Missouri under the provisions of sections 144.010  
16 to 144.525.

17 4. All sales taxes collected by the director of revenue  
18 under this section on behalf of any county[, less one percent for  
19 the cost of collection, which shall be deposited in the state's  
20 general revenue fund after payment of premiums for surety bonds  
21 as provided in section 32.087,] shall be deposited with the state  
22 treasurer in a special trust fund, which is hereby created, to be  
23 known as the "County Recreation Sales Tax Trust Fund". [The  
24 moneys in the county recreation sales tax trust fund shall not be  
25 deemed to be state funds and shall not be commingled with any  
26 funds of the state.] The director of revenue shall keep accurate  
27 records of the amount of money in the trust fund which was  
28 collected in each county imposing a sales tax under this section,  
29 and the records shall be open to the inspection of officers of  
30 each county and the general public. Not later than the tenth day  
31 of each month, the director of revenue shall distribute all  
32 moneys deposited in the trust fund during the preceding month by  
33 distributing to the county treasurer, or such other officer as  
34 may be designated by the county ordinance or order, of each  
35 county imposing the tax authorized by this section, the sum, as  
36 certified by the director of revenue, due the county.

37 5. The director of revenue may authorize the state

1 treasurer to make refunds from the amounts in the trust fund and  
2 credited to any county for erroneous payments and overpayments  
3 made, and may redeem dishonored checks and drafts deposited to  
4 the credit of such counties. Each county shall notify the  
5 director of revenue at least ninety days prior to the effective  
6 date of the expiration of the sales tax authorized by this  
7 section and the repeal shall be effective as provided by section  
8 32.087. The director of revenue may order retention in the trust  
9 fund, for a period of one year, of two percent of the amount  
10 collected after receipt of such notice to cover possible refunds  
11 or overpayment of such tax and to redeem dishonored checks and  
12 drafts deposited to the credit of such accounts. After one year  
13 has elapsed after the date of expiration of the tax authorized by  
14 this section in such county, the director of revenue shall remit  
15 the balance in the account to the county and close the account of  
16 that county. The director of revenue shall notify each county of  
17 each instance of any amount refunded or any check redeemed from  
18 receipts due the county.

19 6. The tax authorized by this section may be imposed, in  
20 accordance with this section, by a county in addition to or in  
21 lieu of the tax authorized by sections 67.750 to 67.780.

22 7. Any county imposing a sales tax pursuant to the  
23 provisions of this section may contract with the authority of any  
24 other county or with any city or political subdivision for the  
25 financing, acquisition, operation, construction, maintenance, or  
26 utilization of any recreation facility or project or program  
27 funded in whole or in part from revenues derived from the tax  
28 levied pursuant to the provisions of this section.

29 8. The sales tax imposed pursuant to the provisions of this  
30 section shall expire twenty-five years from the effective date  
31 thereof unless an extension of the tax is submitted to and  
32 approved by the voters in each county in the manner provided in  
33 this section. Each extension of the sales tax shall be for a  
34 period of ten years.

35 9. The governing body of each of the counties imposing a  
36 sales tax under the provisions of this section may cooperate with  
37 the governing body of any county or other political subdivision

1 of this state in carrying out the provisions of this section, and  
2 may establish and conduct jointly a system of public recreation.  
3 The respective governing bodies administering programs jointly  
4 may provide by agreement among themselves for all matters  
5 connected with the programs and determine what items of cost and  
6 expense shall be paid by each.

7 10. The provisions of this section shall not in any way  
8 repeal, affect or limit the powers granted to any county to  
9 establish, maintain and conduct parks and other recreational  
10 grounds for public recreation.

11 11. Except as modified in this section, all provisions of  
12 sections 32.085 [and] to 32.087 shall apply to the tax imposed  
13 under this section.

14 67.799. 1. A regional recreational district may, by a  
15 majority vote of its board of directors, impose an annual  
16 property tax for the establishment and maintenance of public  
17 parks and recreational facilities and grounds within the  
18 boundaries of the regional recreational district not to exceed  
19 sixty cents per year on each one hundred dollars of assessed  
20 valuation on all property within the district, except that no  
21 such tax shall become effective unless the board of directors of  
22 the district submits to the voters of the district, at a county  
23 or state general, primary or special election, a proposal to  
24 authorize the tax.

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

27 Shall a . . . . cent tax per one hundred dollars assessed  
28 valuation be levied for public parks and recreational facilities?

29  YES  NO

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

1 majority of the qualified voters voting thereon.

2 3. The property tax authorized in subsections 1 and 2 of  
3 this section shall be levied and collected in the same manner as  
4 other ad valorem property taxes are levied and collected.

5 4. (1) A regional recreational district may, by a majority  
6 vote of its board of directors, impose a tax not to exceed  
7 one-half of one cent on all retail sales subject to taxation  
8 pursuant to sections 144.010 to 144.525 for the purpose of  
9 funding the creation, operation and maintenance of public parks,  
10 recreational facilities and grounds within the boundaries of a  
11 regional recreational district. The tax authorized by this  
12 subsection shall be in addition to all other sales taxes allowed  
13 by law. No tax pursuant to this subsection shall become  
14 effective unless the board of directors submits to the voters of  
15 the district, at a county or state general, primary or special  
16 election, a proposal to authorize the tax, and such tax shall  
17 become effective only after the majority of the voters voting on  
18 such tax approve such tax.

19 (2) In the event the district seeks to impose a sales tax  
20 pursuant to this subsection, the question shall be submitted in  
21 substantially the following form:

22 Shall a . . . cent sales tax be levied on all retail  
23 sales within the district for public parks and recreational  
24 facilities?

25  YES

NO

26  
27 If a majority of the votes cast on the proposal by the qualified  
28 voters voting thereon are in favor of the proposal, then the tax  
29 shall become effective. If a majority of the votes cast by the  
30 qualified voters voting are opposed to the proposal, then the  
31 board of directors shall have no power to impose the tax unless  
32 and until another proposal to authorize the tax is submitted to  
33 the voters of the district and such proposal is approved by a  
34 majority of the qualified voters voting thereon. The provisions  
35 of sections 32.085 [and] to 32.087 shall apply to any tax  
36 approved pursuant to this subsection.

37 5. As used in this section, "qualified voters" or "voters"

1 means any individuals residing within the proposed district who  
2 are eligible to be registered voters and who have registered to  
3 vote under chapter 115 or, if no individuals eligible and  
4 registered to vote reside within the proposed district, all of  
5 the owners of real property located within the proposed district  
6 who have unanimously petitioned for or consented to the adoption  
7 of an ordinance by the governing body imposing a tax authorized  
8 in this section. If the owner of the property within the  
9 proposed district is a political subdivision or corporation of  
10 the state, the governing body of such political subdivision or  
11 corporation shall be considered the owner for purposes of this  
12 section.

13 67.997. 1. The governing body of any county of the third  
14 classification without a township form of government and with  
15 more than eighteen thousand one hundred but fewer than eighteen  
16 thousand two hundred inhabitants may impose, by order or  
17 ordinance, a sales tax on all retail sales made within the county  
18 which are subject to sales tax under chapter 144. The tax  
19 authorized in this section shall not exceed one-fourth of one  
20 percent, and shall be imposed solely for the purpose of funding  
21 senior services and youth programs provided by the county.  
22 One-half of all revenue collected under this section[, less  
23 one-half the cost of collection,] shall be used solely to fund  
24 any service or activity deemed necessary by the senior service  
25 tax commission established in this section, and one-half of all  
26 revenue collected under this section[, less one-half the cost of  
27 collection,] shall be used solely to fund all youth programs  
28 administered by an existing county community task force. The tax  
29 authorized in this section shall be in addition to all other  
30 sales taxes imposed by law, and shall be stated separately from  
31 all other charges and taxes. The order or ordinance shall not  
32 become effective unless the governing body of the county submits  
33 to the voters residing within the county at a state general,  
34 primary, or special election a proposal to authorize the  
35 governing body of the county to impose a tax under this section.

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

1           Shall ..... (insert  
2 the name of the county) impose a sales tax at a rate of  
3 ..... (insert rate of percent) percent, with half of the  
4 revenue from the tax, less one-half the cost of collection, to be  
5 used solely to fund senior services provided by the county and  
6 half of the revenue from the tax, less one-half the cost of  
7 collection, to be used solely to fund youth programs provided by  
8 the county?

9                    YES                    NO

10  
11 If you are in favor of the question, place an "X" in the box  
12 opposite "YES". If you are opposed to the question, place an "X"  
13 in the box opposite "NO".

14  
15 If a majority of the votes cast on the question by the qualified  
16 voters voting thereon are in favor of the question, then the tax  
17 shall become effective on the first day of the second calendar  
18 quarter immediately following the approval of the tax or  
19 notification to the department of revenue if such tax will be  
20 administered by the department of revenue. If a majority of the  
21 votes cast on the question by the qualified voters voting thereon  
22 are opposed to the question, then the tax shall not become  
23 effective unless and until the question is resubmitted under this  
24 section to the qualified voters and such question is approved by  
25 a majority of the qualified voters voting on the question.

26           3. [On or after the effective date of any tax authorized  
27 under this section, the county which imposed the tax shall enter  
28 into an agreement with the director of the department of revenue  
29 for the purpose of collecting the tax authorized in this section.  
30 On or after the effective date of the tax the director of revenue  
31 shall be responsible for the administration, collection,  
32 enforcement, and operation of the tax, and] Sections 32.085 [and]  
33 to 32.087 shall apply. All revenue collected under this section  
34 by the director of the department of revenue on behalf of any  
35 county[, except for one percent for the cost of collection which  
36 shall be deposited in the state's general revenue fund,] shall be  
37 deposited in a special trust fund, which is hereby created and

1 shall be known as the "Senior Services and Youth Programs Sales  
2 Tax Trust Fund", and shall be used solely for the designated  
3 purposes. [Moneys in the fund shall not be deemed to be state  
4 funds, and shall not be commingled with any funds of the state.]  
5 The director may make refunds from the amounts in the trust fund  
6 and credited to the county for erroneous payments and  
7 overpayments made, and may redeem dishonored checks and drafts  
8 deposited to the credit of such county. Any funds in the special  
9 trust fund which are not needed for current expenditures shall be  
10 invested in the same manner as other funds are invested. Any  
11 interest and moneys earned on such investments shall be credited  
12 to the fund.

13 4. [In order to permit sellers required to collect and  
14 report the sales tax to collect the amount required to be  
15 reported and remitted, but not to change the requirements of  
16 reporting or remitting the tax, or to serve as a levy of the tax,  
17 and in order to avoid fractions of pennies, the governing body of  
18 the county may authorize the use of a bracket system similar to  
19 that authorized in section 144.285 and notwithstanding the  
20 provisions of that section, this new bracket system shall be used  
21 where this tax is imposed and shall apply to all taxable  
22 transactions.] Beginning with the effective date of the tax,  
23 every retailer in the county shall add the sales tax to the sale  
24 price, and this tax shall be a debt of the purchaser to the  
25 retailer until paid, and shall be recoverable at law in the same  
26 manner as the purchase price. For purposes of this section, all  
27 retail sales shall be deemed to be consummated at the place of  
28 business of the retailer.

29 5. All applicable provisions in sections 144.010 to 144.525  
30 governing the state sales tax, and section 32.057, the uniform  
31 confidentiality provision, shall apply to the collection of the  
32 tax[, and all exemptions granted to agencies of government,  
33 organizations, and persons under sections 144.010 to 144.525 are  
34 hereby made applicable to the imposition and collection of the  
35 tax. The same sales tax permit, exemption certificate, and  
36 retail certificate required by sections 144.010 to 144.525 for  
37 the administration and collection of the state sales tax shall

1 satisfy the requirements of this section, and no additional  
2 permit or exemption certificate or retail certificate shall be  
3 required; except that, the director of revenue may prescribe a  
4 form of exemption certificate for an exemption from the tax. All  
5 discounts allowed the retailer under the state sales tax for the  
6 collection of and for payment of taxes are hereby allowed and  
7 made applicable to the tax. The penalties for violations  
8 provided in section 32.057 and sections 144.010 to 144.525 are  
9 hereby made applicable to violations of this section. If any  
10 person is delinquent in the payment of the amount required to be  
11 paid under this section, or in the event a determination has been  
12 made against the person for taxes and penalty under this section,  
13 the limitation for bringing suit for the collection of the  
14 delinquent tax and penalty shall be the same as that provided in  
15 sections 144.010 to 144.525].

16 6. The governing body of any county that has adopted the  
17 sales tax authorized in this section may submit the question of  
18 repeal of the tax to the voters on any date available for  
19 elections for the county. The ballot of submission shall be in  
20 substantially the following form:

21 Shall ..... (insert the name of  
22 the county) repeal the sales tax imposed at a rate of  
23 ..... (insert rate of percent) percent for the purpose  
24 of funding senior services and youth programs provided by the  
25 county?

26  YES  NO

27  
28 If you are in favor of the question, place an "X" in the box  
29 opposite "YES". If you are opposed to the question, place an "X"  
30 in the box opposite "NO".

31  
32 If a majority of the votes cast on the question by the qualified  
33 voters voting thereon are in favor of repeal, that repeal shall  
34 become effective [on December thirty-first of the calendar year  
35 in which such repeal was approved] as provided by section 32.087.

36 If a majority of the votes cast on the question by the qualified  
37 voters voting thereon are opposed to the repeal, then the sales

1 tax authorized in this section shall remain effective until the  
2 question is resubmitted under this section to the qualified  
3 voters and the repeal is approved by a majority of the qualified  
4 voters voting on the question.

5 7. Whenever the governing body of any county that has  
6 adopted the sales tax authorized in this section receives a  
7 petition, signed by ten percent of the registered voters of the  
8 county voting in the last gubernatorial election, calling for an  
9 election to repeal the sales tax imposed under this section, the  
10 governing body shall submit to the voters of the county a  
11 proposal to repeal the tax. If a majority of the votes cast on  
12 the question by the qualified voters voting thereon are in favor  
13 of the repeal, the repeal shall become effective [on December  
14 thirty-first of the calendar year in which such repeal was  
15 approved] as provided by section 32.087. If a majority of the  
16 votes cast on the question by the qualified voters voting thereon  
17 are opposed to the repeal, then the sales tax authorized in this  
18 section shall remain effective until the question is resubmitted  
19 under this section to the qualified voters and the repeal is  
20 approved by a majority of the qualified voters voting on the  
21 question.

22 8. If the tax is repealed or terminated by any means, all  
23 funds remaining in the special trust fund shall continue to be  
24 used solely for the designated purposes, and the county shall  
25 notify the director of the department of revenue of the action at  
26 least thirty days before the effective date of the repeal and the  
27 director may order retention in the trust fund, for a period of  
28 one year, of two percent of the amount collected after receipt of  
29 such notice to cover possible refunds or overpayment of the tax  
30 and to redeem dishonored checks and drafts deposited to the  
31 credit of such accounts. After one year has elapsed after the  
32 effective date of abolition of the tax in such county, the  
33 director shall remit the balance in the account to the county and  
34 close the account of that county. The director shall notify each  
35 county of each instance of any amount refunded or any check  
36 redeemed from receipts due the county.

37 9. Each county imposing the tax authorized in this section

1 shall establish a senior services tax commission to administer  
2 the portion of the sales tax revenue dedicated to providing  
3 senior services. Such commission shall consist of seven members  
4 appointed by the county commission. The county commission shall  
5 determine the qualifications, terms of office, compensation,  
6 powers, duties, restrictions, procedures, and all other necessary  
7 functions of the commission."; and

8  
9 Further amend said bill, Page 8, Section 67.1020, Line 4, by  
10 inserting after all of said line the following:

11 "67.1300. 1. The governing body of any of the contiguous  
12 counties of the third classification without a township form of  
13 government enumerated in subdivisions (1) to (5) of this  
14 subsection or in any county of the fourth classification acting  
15 as a county of the second classification, having a population of  
16 at least forty thousand but less than forty-five thousand with a  
17 state university, and adjoining a county of the first  
18 classification with part of a city with a population of three  
19 hundred fifty thousand or more inhabitants or a county of the  
20 third classification with a township form of government and with  
21 a population of at least eight thousand but less than eight  
22 thousand four hundred inhabitants or a county of the third  
23 classification with more than fifteen townships having a  
24 population of at least twenty-one thousand inhabitants or a  
25 county of the third classification without a township form of  
26 government and with a population of at least seven thousand four  
27 hundred but less than eight thousand inhabitants or any county of  
28 the third classification with a population greater than three  
29 thousand but less than four thousand or any county of the third  
30 classification with a population greater than six thousand one  
31 hundred but less than six thousand four hundred or any county of  
32 the third classification with a population greater than six  
33 thousand eight hundred but less than seven thousand or any county  
34 of the third classification with a population greater than seven  
35 thousand eight hundred but less than seven thousand nine hundred  
36 or any county of the third classification with a population  
37 greater than eight thousand four hundred sixty but less than

1 eight thousand five hundred or any county of the third  
2 classification with a population greater than nine thousand but  
3 less than nine thousand two hundred or any county of the third  
4 classification with a population greater than ten thousand five  
5 hundred but less than ten thousand six hundred or any county of  
6 the third classification with a population greater than  
7 twenty-three thousand five hundred but less than twenty-three  
8 thousand seven hundred or a county of the third classification  
9 with a population greater than thirty-three thousand but less  
10 than thirty-four thousand or a county of the third classification  
11 with a population greater than twenty thousand eight hundred but  
12 less than twenty-one thousand or a county of the third  
13 classification with a population greater than fourteen thousand  
14 one hundred but less than fourteen thousand five hundred or a  
15 county of the third classification with a population greater than  
16 twenty thousand eight hundred fifty but less than twenty-two  
17 thousand or a county of the third classification with a  
18 population greater than thirty-nine thousand but less than forty  
19 thousand or a county of the third classification with a township  
20 form of organization and a population greater than twenty-eight  
21 thousand but less than twenty-nine thousand or a county of the  
22 third classification with a population greater than fifteen  
23 thousand but less than fifteen thousand five hundred or a county  
24 of the third classification with a population greater than  
25 eighteen thousand but less than nineteen thousand seventy or a  
26 county of the third classification with a population greater than  
27 thirteen thousand nine hundred but less than fourteen thousand  
28 four hundred or a county of the third classification with a  
29 population greater than twenty-seven thousand but less than  
30 twenty-seven thousand five hundred or a county of the first  
31 classification without a charter form of government and a  
32 population of at least eighty thousand but not greater than  
33 eighty-three thousand or a county of the third classification  
34 with a population greater than fifteen thousand but less than  
35 fifteen thousand nine hundred without a township form of  
36 government which does not adjoin any county of the first, second  
37 or fourth classification or a county of the third classification

1 with a population greater than twenty-three thousand but less  
2 than twenty-five thousand without a township form of government  
3 which does not adjoin any county of the second or fourth  
4 classification and does adjoin a county of the first  
5 classification with a population greater than one hundred twenty  
6 thousand but less than one hundred fifty thousand or in any  
7 county of the fourth classification acting as a county of the  
8 second classification, having a population of at least  
9 forty-eight thousand or any governing body of a municipality  
10 located in any of such counties may impose, by ordinance or  
11 order, a sales tax on all retail sales made in such county or  
12 municipality which are subject to taxation pursuant to the  
13 provisions of sections 144.010 to 144.525:

14 (1) A county with a population of at least four thousand  
15 two hundred inhabitants but not more than four thousand five  
16 hundred inhabitants;

17 (2) A county with a population of at least four thousand  
18 seven hundred inhabitants but not more than four thousand nine  
19 hundred inhabitants;

20 (3) A county with a population of at least seven thousand  
21 three hundred inhabitants but not more than seven thousand six  
22 hundred inhabitants;

23 (4) A county with a population of at least ten thousand one  
24 hundred inhabitants but not more than ten thousand three hundred  
25 inhabitants; and

26 (5) A county with a population of at least four thousand  
27 three hundred inhabitants but not more than four thousand five  
28 hundred inhabitants.

29 2. The maximum rate for a sales tax pursuant to this  
30 section shall be one percent for municipalities and one-half of  
31 one percent for counties.

32 3. The tax authorized by this section shall be in addition  
33 to any and all other sales taxes allowed by law, except that no  
34 ordinance or order imposing a sales tax pursuant to the  
35 provisions of this section shall be effective unless the  
36 governing body of the county or municipality submits to the  
37 voters of the county or municipality, at a regularly scheduled

1 county, municipal or state general or primary election, a  
2 proposal to authorize the governing body of the county or  
3 municipality to impose a tax. Any sales tax imposed pursuant to  
4 this section shall not be authorized for a period of more than  
5 five years.

6 4. Such proposal shall be submitted in substantially the  
7 following form:

8 Shall the (city, town, village or county) of .....  
9 impose a sales tax of ..... (insert amount) for the  
10 purpose of economic development in the (city, town, village or  
11 county)?

12  YES

NO

13  
14 If a majority of the votes cast on the proposal by the qualified  
15 voters voting thereon are in favor of the proposal, then the  
16 ordinance or order and any amendments thereto shall be in effect  
17 on the first day of the second quarter after the director of  
18 revenue receives notice of adoption of the tax. If a majority of  
19 the votes cast by the qualified voters voting are opposed to the  
20 proposal, then the governing body of the county or municipality  
21 shall not impose the sales tax authorized in this section until  
22 the governing body of the county or municipality resubmits  
23 another proposal to authorize the governing body of the county or  
24 municipality to impose the sales tax authorized by this section  
25 and such proposal is approved by a majority of the qualified  
26 voters voting thereon; however no such proposal shall be  
27 resubmitted to the voters sooner than twelve months from the date  
28 of the submission of the last such proposal.

29 5. All revenue received by a county or municipality from  
30 the tax authorized pursuant to the provisions of this section  
31 shall be deposited in a special trust fund and shall be used  
32 solely for economic development purposes within such county or  
33 municipality for so long as the tax shall remain in effect.

34 6. Once the tax authorized by this section is abolished or  
35 is terminated by any means, all funds remaining in the special  
36 trust fund shall be used solely for economic development purposes  
37 within the county or municipality. Any funds in such special

1 trust fund which are not needed for current expenditures may be  
2 invested by the governing body in accordance with applicable laws  
3 relating to the investment of other county or municipal funds.

4 7. All sales taxes collected by the director of revenue  
5 pursuant to this section on behalf of any county or  
6 municipality[, less one percent for cost of collection which  
7 shall be deposited in the state's general revenue fund after  
8 payment of premiums for surety bonds as provided in section  
9 32.087,] shall be deposited in a special trust fund, which is  
10 hereby created, to be known as the "Local Economic Development  
11 Sales Tax Trust Fund".

12 8. [The moneys in the local economic development sales tax  
13 trust fund shall not be deemed to be state funds and shall not be  
14 commingled with any funds of the state.] The director of revenue  
15 shall keep accurate records of the amount of money in the trust  
16 fund and which was collected in each county or municipality  
17 imposing a sales tax pursuant to this section, and the records  
18 shall be open to the inspection of officers of the county or  
19 municipality and the public.

20 9. Not later than the tenth day of each month the director  
21 of revenue shall distribute all moneys deposited in the trust  
22 fund during the preceding month to the county or municipality  
23 which levied the tax. Such funds shall be deposited with the  
24 county treasurer of each such county or the appropriate municipal  
25 officer in the case of a municipal tax, and all expenditures of  
26 funds arising from the local economic development sales tax trust  
27 fund shall be by an appropriation act to be enacted by the  
28 governing body of each such county or municipality. Expenditures  
29 may be made from the fund for any economic development purposes  
30 authorized in the ordinance or order adopted by the governing  
31 body submitting the tax to the voters.

32 10. The director of revenue may authorize the state  
33 treasurer to make refunds from the amounts in the trust fund and  
34 credited to any county or municipality for erroneous payments and  
35 overpayments made, and may redeem dishonored checks and drafts  
36 deposited to the credit of such counties and municipalities.

37 11. If any county or municipality abolishes the tax, the

1 county or municipality shall notify the director of revenue of  
2 the action at least ninety days prior to the effective date of  
3 the repeal and the repeal shall be effective as provided by  
4 section 32.087. The director of revenue may order retention in  
5 the trust fund, for a period of one year, of two percent of the  
6 amount collected after receipt of such notice to cover possible  
7 refunds or overpayment of the tax and to redeem dishonored checks  
8 and drafts deposited to the credit of such accounts. After one  
9 year has elapsed after the effective date of abolition of the tax  
10 in such county or municipality, the director of revenue shall  
11 remit the balance in the account to the county or municipality  
12 and close the account of that county or municipality. The  
13 director of revenue shall notify each county or municipality of  
14 each instance of any amount refunded or any check redeemed from  
15 receipts due the county or municipality.

16 12. Except as modified in this section, all provisions of  
17 sections 32.085 [and] to 32.087 shall apply to the tax imposed  
18 pursuant to this section.

19 13. For purposes of this section, the term "economic  
20 development" is limited to the following:

- 21 (1) Operations of economic development or community  
22 development offices, including the salaries of employees;
- 23 (2) Provision of training for job creation or retention;
- 24 (3) Provision of infrastructure and sites for industrial  
25 development or for public infrastructure projects; and
- 26 (4) Refurbishing of existing structures and property  
27 relating to community development.

28 67.1303. 1. The governing body of any home rule city with  
29 more than one hundred fifty-one thousand five hundred but less  
30 than one hundred fifty-one thousand six hundred inhabitants, any  
31 home rule city with more than forty-five thousand five hundred  
32 but less than forty-five thousand nine hundred inhabitants and  
33 the governing body of any city within any county of the first  
34 classification with more than one hundred four thousand six  
35 hundred but less than one hundred four thousand seven hundred  
36 inhabitants and the governing body of any county of the third  
37 classification without a township form of government and with

1 more than forty thousand eight hundred but less than forty  
2 thousand nine hundred inhabitants or any city within such county  
3 may impose, by order or ordinance, a sales tax on all retail  
4 sales made in the city or county which are subject to sales tax  
5 under chapter 144. In addition, the governing body of any county  
6 of the first classification with more than eighty-five thousand  
7 nine hundred but less than eighty-six thousand inhabitants or the  
8 governing body of any home rule city with more than seventy-three  
9 thousand but less than seventy-five thousand inhabitants may  
10 impose, by order or ordinance, a sales tax on all retail sales  
11 made in the city or county which are subject to sales tax under  
12 chapter 144. The tax authorized in this section shall not be  
13 more than one-half of one percent. The order or ordinance  
14 imposing the tax shall not become effective unless the governing  
15 body of the city or county submits to the voters of the city or  
16 county at a state general or primary election a proposal to  
17 authorize the governing body to impose a tax under this section.  
18 The tax authorized in this section shall be in addition to all  
19 other sales taxes imposed by law, and shall be stated separately  
20 from all other charges and taxes.

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

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

27  YES  NO

28  
29 If a majority of the votes cast on the question by the qualified  
30 voters voting thereon are in favor of the question, then the tax  
31 shall become effective [on the first day of the second calendar  
32 quarter following the calendar quarter in which the election was  
33 held] as provided by section 32.087. If a majority of the votes  
34 cast on the question by the qualified voters voting thereon are  
35 opposed to the question, then the tax shall not become effective  
36 unless and until the question is resubmitted under this section  
37 to the qualified voters and such question is approved by a

1 majority of the qualified voters voting on the question, provided  
2 that no proposal shall be resubmitted to the voters sooner than  
3 twelve months from the date of the submission of the last  
4 proposal.

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

11 (1) Acquisition of land;

12 (2) Installation of infrastructure for industrial or  
13 business parks;

14 (3) Improvement of water and wastewater treatment capacity;

15 (4) Extension of streets;

16 (5) Providing matching dollars for state or federal grants;

17 (6) Marketing;

18 (7) Construction and operation of job training and  
19 educational facilities; and

20 (8) Providing grants and low-interest loans to companies  
21 for job training, equipment acquisition, site development, and  
22 infrastructure. Not more than twenty-five percent of the revenue  
23 generated may be used annually for administrative purposes,  
24 including staff and facility costs.

25 4. All revenue generated by the tax shall be deposited in a  
26 special trust fund and shall be used solely for the designated  
27 purposes. If the tax is repealed, all funds remaining in the  
28 special trust fund shall continue to be used solely for the  
29 designated purposes. Any funds in the special trust fund which  
30 are not needed for current expenditures may be invested by the  
31 governing body in accordance with applicable laws relating to the  
32 investment of other city or county funds.

33 5. The director of revenue may authorize the state  
34 treasurer to make refunds from the amounts in the trust fund and  
35 credited to any city or county for erroneous payments in the  
36 trust fund and credited to any city or county for erroneous  
37 payments and overpayments made, and may redeem dishonored checks

1 and drafts deposited to the credit of such counties. If any city  
2 or county abolishes the tax authorized under this section, the  
3 repeal of such tax shall become effective December thirty-first  
4 of the calendar year in which such abolishment was approved.  
5 Each city or county shall notify the director of revenue at least  
6 ninety days prior to the effective date of the expiration of the  
7 sales tax authorized by this section and the repeal shall be  
8 effective as provided by section 32.087. The director of revenue  
9 may order retention in the trust fund, for a period of one year,  
10 of two percent of the amount collected after receipt of such  
11 notice to cover possible refunds or overpayment of such tax and  
12 to redeem dishonored checks and drafts deposited to the credit of  
13 such accounts. After one year has elapsed after the date of  
14 expiration of the tax authorized by this section in such city or  
15 county, the director of revenue shall remit the balance in the  
16 account to the city or county and close the account of that city  
17 or county. The director of revenue shall notify each city or  
18 county of each instance of any amount refunded or any check  
19 redeemed from receipts due the city or county.

20 6. Any city or county imposing the tax authorized in this  
21 section shall establish an economic development tax board. The  
22 board shall consist of eleven members, to be appointed as  
23 follows:

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

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

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

37 (4) In each city or county, five members shall be appointed

1 by the chief elected officer of the city or county with the  
2 consent of the majority of the governing body of the city or  
3 county;

4 (5) In each city, two members shall be appointed by the  
5 governing body of the county in which the city is located. In  
6 each county, two members shall be appointed by the governing body  
7 of the county. At the option of the members appointed by a city  
8 or county the members who are appointed by the school boards and  
9 other taxing districts may serve on the board for a term to  
10 coincide with the length of time an economic development project,  
11 plan, or designation of an economic development area is  
12 considered for approval by the board, or for the definite terms  
13 as provided in this subsection. If the members representing  
14 school districts and other taxing districts are appointed for a  
15 term coinciding with the length of time an economic development  
16 project, plan, or area is approved, such term shall terminate  
17 upon final approval of the project, plan, or designation of the  
18 area by the governing body of the city or county. If any school  
19 district or other taxing jurisdiction fails to appoint members of  
20 the board within thirty days of receipt of written notice of a  
21 proposed economic development plan, economic development project,  
22 or designation of an economic development area, the remaining  
23 members may proceed to exercise the power of the board. Of the  
24 members first appointed by the city or county, three shall be  
25 designated to serve for terms of two years, three shall be  
26 designated to serve for a term of three years, and the remaining  
27 members shall be designated to serve for a term of four years  
28 from the date of such initial appointments. Thereafter, the  
29 members appointed by the city or county shall serve for a term of  
30 four years, except that all vacancies shall be filled for  
31 unexpired terms in the same manner as were the original  
32 appointments.

33 [6.] 7. The board, subject to approval of the governing  
34 body of the city or county, shall develop economic development  
35 plans, economic development projects, or designations of an  
36 economic development area, and shall hold public hearings and  
37 provide notice of any such hearings. The board shall vote on all

1 proposed economic development plans, economic development  
2 projects, or designations of an economic development area, and  
3 amendments thereto, within thirty days following completion of  
4 the hearing on any such plan, project, or designation, and shall  
5 make recommendations to the governing body within ninety days of  
6 the hearing concerning the adoption of or amendment to economic  
7 development plans, economic development projects, or designations  
8 of an economic development area.

9 [7.] 8. The board shall report at least annually to the  
10 governing body of the city or county on the use of the funds  
11 provided under this section and on the progress of any plan,  
12 project, or designation adopted under this section.

13 [8.] 9. The governing body of any city or county that has  
14 adopted the sales tax authorized in this section may submit the  
15 question of repeal of the tax to the voters on any date available  
16 for elections for the city or county. The ballot of submission  
17 shall be in substantially the following form:

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

22  YES  NO

23  
24 If a majority of the votes cast on the proposal are in favor of  
25 repeal, that repeal shall become effective on December  
26 thirty-first of the calendar year in which such repeal was  
27 approved. If a majority of the votes cast on the question by the  
28 qualified voters voting thereon are opposed to the repeal, then  
29 the sales tax authorized in this section shall remain effective  
30 until the question is resubmitted under this section to the  
31 qualified voters of the city or county, and the repeal is  
32 approved by a majority of the qualified voters voting on the  
33 question.

34 [9.] 10. Whenever the governing body of any city or county  
35 that has adopted the sales tax authorized in this section  
36 receives a petition, signed by ten percent of the registered  
37 voters of the city or county voting in the last gubernatorial

1 election, calling for an election to repeal the sales tax imposed  
2 under this section, the governing body shall submit to the voters  
3 a proposal to repeal the tax. If a majority of the votes cast on  
4 the question by the qualified voters voting thereon are in favor  
5 of the repeal, that repeal shall become effective [on December  
6 thirty-first of the calendar year in which such repeal was  
7 approved] as provided by section 32.087. If a majority of the  
8 votes cast on the question by the qualified voters voting thereon  
9 are opposed to the repeal, then the tax shall remain effective  
10 until the question is resubmitted under this section to the  
11 qualified voters and the repeal is approved by a majority of the  
12 qualified voters voting on the question. If the city or county  
13 abolishes the tax, the city or county shall notify the director  
14 of revenue of the action at least one hundred twenty days prior  
15 to the effective date of the repeal.

16 11. After the effective date of any tax imposed under the  
17 provisions of this section, the director of revenue shall perform  
18 all functions incident to the administration, collection,  
19 enforcement, and operation of the tax and collect, in addition to  
20 the sales tax for the state of Missouri, the additional tax  
21 authorized under this section. The tax imposed under this  
22 section and the tax imposed under the sales tax law of the state  
23 of Missouri shall be collected together and reported upon such  
24 forms and under such administrative rules and regulations as may  
25 be prescribed by the director of revenue.

26 12. Except as provided in this section, all provisions of  
27 sections 32.085 to 32.087 shall apply to the tax imposed under  
28 this section.

29 67.1305. 1. As used in this section, the term "city" shall  
30 mean any incorporated city, town, or village.

31 2. In lieu of the sales taxes authorized under sections  
32 67.1300 and 67.1303, the governing body of any city or county may  
33 impose, by order or ordinance, a sales tax on all retail sales  
34 made in the city or county which are subject to sales tax under  
35 chapter 144. The tax authorized in this section shall not be  
36 more than one-half of one percent. The order or ordinance  
37 imposing the tax shall not become effective unless the governing

1 body of the city or county submits to the voters of the city or  
2 county at any citywide, county or state general, primary or  
3 special election a proposal to authorize the governing body to  
4 impose a tax under this section. The tax authorized in this  
5 section shall be in addition to all other sales taxes imposed by  
6 law, and shall be stated separately from all other charges and  
7 taxes. The tax authorized in this section shall not be imposed  
8 by any city or county that has imposed a tax under section  
9 67.1300 or 67.1303 unless the tax imposed under those sections  
10 has expired or been repealed.

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

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

16  YES  NO

17  
18 If a majority of the votes cast on the question by the qualified  
19 voters voting thereon are in favor of the question, then the tax  
20 shall become effective on the first day of the second calendar  
21 quarter following the calendar quarter in which the election was  
22 held. If a majority of the votes cast on the question by the  
23 qualified voters voting thereon are opposed to the question, then  
24 the tax shall not become effective unless and until the question  
25 is resubmitted under this section to the qualified voters and  
26 such question is approved by a majority of the qualified voters  
27 voting on the question, provided that no proposal shall be  
28 resubmitted to the voters sooner than twelve months from the date  
29 of the submission of the last proposal.

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

37 5. [The moneys in the local option economic development

1 sales tax trust fund shall not be deemed to be state funds and  
2 shall not be commingled with any funds of the state.] The  
3 director of revenue shall keep accurate records of the amount of  
4 money in the trust fund and which was collected in each city or  
5 county imposing a sales tax pursuant to this section, and the  
6 records shall be open to the inspection of officers of the city  
7 or county and the public.

8 6. Not later than the tenth day of each month the director  
9 of revenue shall distribute all moneys deposited in the trust  
10 fund during the preceding month to the city or county which  
11 levied the tax. Such funds shall be deposited with the county  
12 treasurer of each such county or the appropriate municipal  
13 officer in the case of a municipal tax, and all expenditures of  
14 funds arising from the local economic development sales tax trust  
15 fund shall be in accordance with this section.

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

21 8. If any county or municipality abolishes the tax, the  
22 city or county shall notify the director of revenue of the action  
23 at least ninety days prior to the effective date of the repeal  
24 and the repeal shall be effective as provided by section 32.087.  
25 The director of revenue may order retention in the trust fund,  
26 for a period of one year, of two percent of the amount collected  
27 after receipt of such notice to cover possible refunds or  
28 overpayment of the tax and to redeem dishonored checks and drafts  
29 deposited to the credit of such accounts. After one year has  
30 elapsed after the effective date of abolition of the tax in such  
31 city or county, the director of revenue shall remit the balance  
32 in the account to the city or county and close the account of  
33 that city or county. The director of revenue shall notify each  
34 city or county of each instance of any amount refunded or any  
35 check redeemed from receipts due the city or county.

36 9. Except as modified in this section, all provisions of  
37 sections 32.085 [and] to 32.087 shall apply to the tax imposed

1 pursuant to this section.

2 10. (1) No revenue generated by the tax authorized in this  
3 section shall be used for any retail development project, except  
4 for the redevelopment of downtown areas and historic districts.  
5 Not more than twenty-five percent of the revenue generated shall  
6 be used annually for administrative purposes, including staff and  
7 facility costs.

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

12 (a) Acquisition of land;

13 (b) Installation of infrastructure for industrial or  
14 business parks;

15 (c) Improvement of water and wastewater treatment capacity;

16 (d) Extension of streets;

17 (e) Public facilities directly related to economic  
18 development and job creation; and

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

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

24 (a) Marketing;

25 (b) Providing grants and loans to companies for job  
26 training, equipment acquisition, site development, and  
27 infrastructures;

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

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

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

34 11. All revenue generated by the tax shall be deposited in  
35 a special trust fund and shall be used solely for the designated  
36 purposes. If the tax is repealed, all funds remaining in the  
37 special trust fund shall continue to be used solely for the

1 designated purposes. Any funds in the special trust fund which  
2 are not needed for current expenditures may be invested by the  
3 governing body in accordance with applicable laws relating to the  
4 investment of other city or county funds.

5 12. (1) Any city or county imposing the tax authorized in  
6 this section shall establish an economic development tax board.  
7 The volunteer board shall receive no compensation or operating  
8 budget.

9 (2) The economic development tax board established by a  
10 city shall consist of at least five members, but may be increased  
11 to nine members. Either a five-member or nine-member board shall  
12 be designated in the order or ordinance imposing the sales tax  
13 authorized by this section, and the members are to be appointed  
14 as follows:

15 (a) One member of a five-member board, or two members of a  
16 nine-member board, shall be appointed by the school districts  
17 included within any economic development plan or area funded by  
18 the sales tax authorized in this section. Such member or members  
19 shall be appointed in any manner agreed upon by the affected  
20 districts;

21 (b) Three members of a five-member board, or five members  
22 of a nine-member board, shall be appointed by the chief elected  
23 officer of the city with the consent of the majority of the  
24 governing body of the city;

25 (c) One member of a five-member board, or two members of a  
26 nine-member board, shall be appointed by the governing body of  
27 the county in which the city is located.

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

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

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

37 (c) Two members from the cities, towns, or villages within

1 the county appointed in any manner agreed upon by the chief  
2 elected officers of the cities or villages.

3  
4 Of the members initially appointed, three shall be designated to  
5 serve for terms of two years, except that when a nine-member  
6 board is designated, seven of the members initially appointed  
7 shall be designated to serve for terms of two years, and the  
8 remaining members shall be designated to serve for a term of four  
9 years from the date of such initial appointments. Thereafter,  
10 the members appointed shall serve for a term of four years,  
11 except that all vacancies shall be filled for unexpired terms in  
12 the same manner as were the original appointments.

13 (4) If an economic development tax board established by a  
14 city is already in existence on August 28, 2012, any increase in  
15 the number of members of the board shall be designated in an  
16 order or ordinance. The four board members added to the board  
17 shall be appointed to a term with an expiration coinciding with  
18 the expiration of the terms of the three board member positions  
19 that were originally appointed to terms of two years.  
20 Thereafter, the additional members appointed shall serve for a  
21 term of four years, except that all vacancies shall be filled for  
22 unexpired terms in the same manner as were the additional  
23 appointments.

24 13. The board, subject to approval of the governing body of  
25 the city or county, shall consider economic development plans,  
26 economic development projects, or designations of an economic  
27 development area, and shall hold public hearings and provide  
28 notice of any such hearings. The board shall vote on all  
29 proposed economic development plans, economic development  
30 projects, or designations of an economic development area, and  
31 amendments thereto, within thirty days following completion of  
32 the hearing on any such plan, project, or designation, and shall  
33 make recommendations to the governing body within ninety days of  
34 the hearing concerning the adoption of or amendment to economic  
35 development plans, economic development projects, or designations  
36 of an economic development area. The governing body of the city  
37 or county shall have the final determination on use and

1 expenditure of any funds received from the tax imposed under this  
2 section.

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

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

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

15 15. Notwithstanding any other provision of law to the  
16 contrary, the economic development sales tax imposed under this  
17 section when imposed within a special taxing district, including  
18 but not limited to a tax increment financing district,  
19 neighborhood improvement district, or community improvement  
20 district, shall be excluded from the calculation of revenues  
21 available to such districts, and no revenues from any sales tax  
22 imposed under this section shall be used for the purposes of any  
23 such district unless recommended by the economic development tax  
24 board established under this section and approved by the  
25 governing body imposing the tax.

26 16. The board and the governing body of the city or county  
27 imposing the tax shall report at least annually to the governing  
28 body of the city or county on the use of the funds provided under  
29 this section and on the progress of any plan, project, or  
30 designation adopted under this section and shall make such report  
31 available to the public.

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

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

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

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

- 5 (a) Infrastructure improvements;
- 6 (b) Land and/or buildings;
- 7 (c) Machinery and equipment;
- 8 (d) Job training investments;
- 9 (e) Direct business incentives;
- 10 (f) Marketing;
- 11 (g) Administration and legal expenses; and
- 12 (h) Other expenditures.

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

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

21  YES  NO

22  
23 If a majority of the votes cast on the proposal are in favor of  
24 the repeal, that repeal shall become effective on December  
25 thirty-first of the calendar year in which such repeal was  
26 approved. If a majority of the votes cast on the question by the  
27 qualified voters voting thereon are opposed to the repeal, then  
28 the sales tax authorized in this section shall remain effective  
29 until the question is resubmitted under this section to the  
30 qualified voters of the city or county, and the repeal is  
31 approved by a majority of the qualified voters voting on the  
32 question.

33 19. Whenever the governing body of any city or county that  
34 has adopted the sales tax authorized in this section receives a  
35 petition, signed by ten percent of the registered voters of the  
36 city or county voting in the last gubernatorial election, calling  
37 for an election to repeal the sales tax imposed under this

1 section, the governing body shall submit to the voters a proposal  
2 to repeal the tax. If a majority of the votes cast on the  
3 question by the qualified voters voting thereon are in favor of  
4 the repeal, that repeal shall become effective on December  
5 thirty-first of the calendar year in which such repeal was  
6 approved. If a majority of the votes cast on the question by the  
7 qualified voters voting thereon are opposed to the repeal, then  
8 the tax shall remain effective until the question is resubmitted  
9 under this section to the qualified voters and the repeal is  
10 approved by a majority of the qualified voters voting on the  
11 question.

12 20. If any provision of this section or section 67.1303 or  
13 the application thereof to any person or circumstance is held  
14 invalid, the invalidity shall not affect other provisions or  
15 application of this section or section 67.1303 which can be given  
16 effect without the invalid provision or application, and to this  
17 end the provisions of this section and section 67.1303 are  
18 declared severable.

19 67.1545. 1. Any district formed as a political subdivision  
20 may impose by resolution a district sales and use tax on all  
21 retail sales made in such district which are subject to taxation  
22 pursuant to sections 144.010 to 144.525, except sales of [motor  
23 vehicles, trailers, boats or outboard motors and sales to or by  
24 public utilities and providers of communications, cable, or video  
25 services] fuel used to power motor vehicles, aircraft,  
26 locomotives, or watercraft, or sales of electricity, piped  
27 natural or artificial gas, or other fuels delivered by the  
28 seller, and the retail sale or transfer of motor vehicles,  
29 aircraft, watercraft, modular homes, manufactured homes, or  
30 mobile homes. Any sales and use tax imposed pursuant to this  
31 section may be imposed in increments of one-eighth of one  
32 percent, up to a maximum of one percent. Such district sales and  
33 use tax may be imposed for any district purpose designated by the  
34 district in its ballot of submission to its qualified voters;  
35 except that, no resolution adopted pursuant to this section shall  
36 become effective unless the board of directors of the district  
37 submits to the qualified voters of the district, by mail-in

1 ballot, a proposal to authorize a sales and use tax pursuant to  
2 this section. If a majority of the votes cast by the qualified  
3 voters on the proposed sales tax are in favor of the sales tax,  
4 then the resolution is adopted. If a majority of the votes cast  
5 by the qualified voters are opposed to the sales tax, then the  
6 resolution is void.

7 2. The ballot shall be substantially in the following form:

8 Shall the ..... (insert name of district)  
9 Community Improvement District impose a community improvement  
10 districtwide sales and use tax at the maximum rate of  
11 ..... (insert amount) for a period of .....  
12 (insert number) years from the date on which such tax is first  
13 imposed for the purpose of providing revenue for  
14 ..... (insert general  
15 description of the purpose)?

16  YES  NO

17  
18 If you are in favor of the question, place an "X" in the box  
19 opposite "YES". If you are opposed to the question, place an "X"  
20 in the box opposite "NO".

21 3. Within ten days after the qualified voters have approved  
22 the imposition of the sales and use tax, the district shall, in  
23 accordance with section 32.087, notify the director of the  
24 department of revenue. The sales and use tax authorized by this  
25 section shall become effective on the first day of the second  
26 calendar quarter after the director of the department of revenue  
27 receives notice of the adoption of such tax.

28 4. [The director of the department of revenue shall collect  
29 any tax adopted pursuant to this section pursuant to section  
30 32.087] After the effective date of any tax imposed under the  
31 provisions of this section, the director of revenue shall perform  
32 all functions incident to the administration, collection,  
33 enforcement, and operation of the tax and collect, in addition to  
34 the sales tax for the state of Missouri, the additional tax  
35 authorized under the authority of this section. The tax imposed  
36 under this section and the tax imposed under the sales tax law of  
37 the state of Missouri shall be collected together and reported

1 upon such forms and under such administrative rules and  
2 regulations as may be prescribed by the director of revenue.

3 5. In each district in which a sales and use tax is imposed  
4 pursuant to this section, every retailer shall add such  
5 additional tax imposed by the district to such retailer's sale  
6 price, and when so added such tax shall constitute a part of the  
7 purchase price, shall be a debt of the purchaser to the retailer  
8 until paid and shall be recoverable at law in the same manner as  
9 the purchase price.

10 6. [In order to allow retailers to collect and report the  
11 sales and use tax authorized by this section as well as all other  
12 sales and use taxes required by law in the simplest and most  
13 efficient manner possible, a district may establish appropriate  
14 brackets to be used in the district imposing a tax pursuant to  
15 this section in lieu of the brackets provided in section 144.285.

16 7.] The penalties provided in sections 144.010 to 144.525  
17 shall apply to violations of this section.

18 [8.] 7. All revenue received by the district from a sales  
19 and use tax imposed pursuant to this section which is designated  
20 for a specific purpose shall be deposited into a special trust  
21 fund and expended solely for such purpose. Upon the expiration  
22 of any sales and use tax adopted pursuant to this section, all  
23 funds remaining in the special trust fund shall continue to be  
24 used solely for the specific purpose designated in the resolution  
25 adopted by the qualified voters. Any funds in such special trust  
26 fund which are not needed for current expenditures may be  
27 invested by the board of directors pursuant to applicable laws  
28 relating to the investment of other district funds.

29 [9.] 8. A district may repeal by resolution any sales and  
30 use tax imposed pursuant to this section before the expiration  
31 date of such sales and use tax unless the repeal of such sales  
32 and use tax will impair the district's ability to repay any  
33 liabilities the district has incurred, moneys the district has  
34 borrowed or obligation the district has issued to finance any  
35 improvements or services rendered for the district.

36 [10.] 9. Notwithstanding the provisions of chapter 115, an  
37 election for a district sales and use tax under this section

1 shall be conducted in accordance with the provisions of this  
2 section.

3 10. Except as provided in this section, all provisions of  
4 sections 32.085 to 32.087 shall apply to the tax imposed under  
5 this section.

6 67.1712. 1. The governing body of any county located  
7 within the proposed metropolitan district is hereby authorized to  
8 impose by ordinance a one-tenth of one cent sales tax on all  
9 retail sales subject to taxation pursuant to sections 144.010 to  
10 144.525 for the purpose of funding the creation, operation and  
11 maintenance of a metropolitan park and recreation district.

12 2. In addition to the tax authorized in subsection 1 of  
13 this section, the governing body of any county located within the  
14 metropolitan district as of January 1, 2012, is authorized to  
15 impose by ordinance an incremental sales tax of up to  
16 three-sixteenths of one cent on all retail sales subject to  
17 taxation under sections 144.010 to 144.525 for the purpose of  
18 funding the operation and maintenance of the metropolitan park  
19 and recreation district. Such incremental sales tax shall not be  
20 implemented unless approved by the voters of the county with the  
21 largest population within the district and at least one other  
22 such county under subsection 2 of section 67.1715.

23 3. The taxes authorized by sections 67.1700 to 67.1769  
24 shall be in addition to all other sales taxes allowed by law.  
25 The governing body of any county within the metropolitan district  
26 enacting such an ordinance shall submit to the voters of such  
27 county a proposal to approve its ordinance imposing or increasing  
28 the tax. Such ordinance shall become effective only after the  
29 majority of the voters voting on such ordinance approve such  
30 ordinance. The provisions of sections 32.085 [and] to 32.087  
31 shall apply to any tax and increase in tax approved pursuant to  
32 this section and sections 67.1715 to 67.1721.

33 67.1775. 1. The governing body of a city not within a  
34 county, or any county of this state may, after voter approval  
35 under this section, levy a sales tax not to exceed one-quarter of  
36 a cent in the county or city, or city not within a county, for  
37 the purpose of providing services described in section 210.861,



1 months from the date of the last question under this section.

2 2. After the effective date of any tax imposed under the  
3 provisions of this section, the director of revenue shall perform  
4 all functions incident to the administration, collection,  
5 enforcement, and operation of the tax and the director of revenue  
6 shall collect in addition to the sales tax for the state of  
7 Missouri the additional tax authorized under the authority of  
8 this section. The tax imposed under this section and the tax  
9 imposed under the sales tax law of the state of Missouri shall be  
10 collected together and reported upon such forms and under such  
11 administrative rules and regulations as may be prescribed by the  
12 director of revenue.

13 3. All sales taxes collected by the director of revenue  
14 under this section on behalf of any city or county, or city not  
15 within a county[, less one percent for the cost of collection,  
16 which shall be deposited in the state's general revenue fund  
17 after payment of premiums for surety bonds as provided in section  
18 32.087,] shall be deposited with the state treasurer in a special  
19 fund, which is hereby created, to be known as the "Community  
20 Children's Services Fund". [The moneys in the city or county, or  
21 city not within a county, community children's services fund  
22 shall not be deemed to be state funds and shall not be commingled  
23 with any funds of the state.] The director of revenue shall keep  
24 accurate records of the amount of money in the fund which was  
25 collected in each city or county, or city not within a county,  
26 imposing a sales tax under this section, and the records shall be  
27 open to the inspection of officers of each city or county, or  
28 city not within a county, and the general public. Not later than  
29 the tenth day of each month, the director of revenue shall  
30 distribute all moneys deposited in the fund during the preceding  
31 month by distributing to the city or county treasurer, or the  
32 treasurer of a city not within a county, or such other officer as  
33 may be designated by a city or county ordinance or order, or  
34 ordinance or order of a city not within a county, of each city or  
35 county, or city not within a county, imposing the tax authorized  
36 by this section, the sum, as certified by the director of  
37 revenue, due the city or county.

1           4. The director of revenue may authorize the state  
2 treasurer to make refunds from the amounts in the fund and  
3 credited to any city or county, or city not within a county, for  
4 erroneous payments and overpayments made, and may redeem  
5 dishonored checks and drafts deposited to the credit of such  
6 counties. Each city or county, or city not within a county,  
7 shall notify the director of revenue at least ninety days prior  
8 to the effective date of the expiration of the sales tax  
9 authorized by this section and the repeal shall be effective as  
10 provided by section 32.087. The director of revenue may order  
11 retention in the fund, for a period of one year, of two percent  
12 of the amount collected after receipt of such notice to cover  
13 possible refunds or overpayment of such tax and to redeem  
14 dishonored checks and drafts deposited to the credit of such  
15 accounts. After one year has elapsed after the date of  
16 expiration of the tax authorized by this section in such city not  
17 within a county or such city or county, the director of revenue  
18 shall remit the balance in the account to the city or county, or  
19 city not within a county, and close the account of that city or  
20 county, or city not within a county. The director of revenue  
21 shall notify each city or county, or city not within a county, of  
22 each instance of any amount refunded or any check redeemed from  
23 receipts due the city or county.

24           5. Except as modified in this section, all provisions of  
25 sections 32.085 [and] to 32.087 shall apply to the tax imposed  
26 under this section.

27           6. All revenues generated by the tax prescribed in this  
28 section shall be deposited in the county treasury or, in a city  
29 not within a county, to the board established by law to  
30 administer such fund to the credit of a special community  
31 children's services fund to accomplish the purposes set out  
32 herein and in section 210.861, and shall be used for no other  
33 purpose. Such fund shall be administered by a board of  
34 directors, established under section 210.861.

35           67.1959. 1. The board, by a majority vote, may submit to  
36 the residents of such district a tax of not more than one percent  
37 on all retail sales, except sales of [food as defined in section

1 144.014, sales of] new or used motor vehicles, trailers, boats,  
2 or other outboard motors, [all utilities, telephone and wireless  
3 services,] and sales of funeral services, made on or after  
4 January 1, 2014, within the district which are subject to  
5 taxation pursuant to the provisions of sections 144.010 to  
6 144.525. Upon the written request of the board to the election  
7 authority of the county in which a majority of the area of the  
8 district is situated, such election authority shall submit a  
9 proposition to the residents of such district at a municipal or  
10 statewide primary or general election, or at a special election  
11 called for that purpose. Such election authority shall give  
12 legal notice as provided in chapter 115.

13 2. Such proposition shall be submitted to the voters of the  
14 district in substantially the following form at such election:

15 Shall the Tourism Community Enhancement District impose a  
16 sales tax of ..... (insert amount) for the purpose of  
17 promoting tourism in the district?

18  YES  NO

19  
20 If you are in favor of the question, place an "X" in the box  
21 opposite "YES". If you are opposed to the question, place an "X"  
22 in the box opposite "NO".  
23

24 If a majority of the votes cast on the proposal by the qualified  
25 voters of the proposed district voting thereon are in favor of  
26 the proposal, then the order shall become effective on the first  
27 day of the second calendar quarter after the director of revenue  
28 receives notice of adoption of the tax. If the proposal receives  
29 less than the required majority, then the board shall have no  
30 power to impose the sales tax authorized pursuant to this section  
31 unless and until the board shall again have submitted another  
32 proposal to authorize the board to impose the sales tax  
33 authorized by this section and such proposal is approved by the  
34 required majority of the qualified voters of the district.

35 67.2000. 1. This section shall be known as the "Exhibition  
36 Center and Recreational Facility District Act".

37 2. An exhibition center and recreational facility district

1 may be created under this section in the following counties:

2 (1) Any county of the first classification with more than  
3 seventy-one thousand three hundred but less than seventy-one  
4 thousand four hundred inhabitants;

5 (2) Any county of the first classification with more than  
6 one hundred ninety-eight thousand but less than one hundred  
7 ninety-nine thousand two hundred inhabitants;

8 (3) Any county of the first classification with more than  
9 eighty-five thousand nine hundred but less than eighty-six  
10 thousand inhabitants;

11 (4) Any county of the second classification with more than  
12 fifty-two thousand six hundred but less than fifty-two thousand  
13 seven hundred inhabitants;

14 (5) Any county of the first classification with more than  
15 one hundred four thousand six hundred but less than one hundred  
16 four thousand seven hundred inhabitants;

17 (6) Any county of the third classification without a  
18 township form of government and with more than seventeen thousand  
19 nine hundred but less than eighteen thousand inhabitants;

20 (7) Any county of the first classification with more than  
21 thirty-seven thousand but less than thirty-seven thousand one  
22 hundred inhabitants;

23 (8) Any county of the third classification without a  
24 township form of government and with more than twenty-three  
25 thousand five hundred but less than twenty-three thousand six  
26 hundred inhabitants;

27 (9) Any county of the third classification without a  
28 township form of government and with more than nineteen thousand  
29 three hundred but less than nineteen thousand four hundred  
30 inhabitants;

31 (10) Any county of the first classification with more than  
32 two hundred forty thousand three hundred but less than two  
33 hundred forty thousand four hundred inhabitants;

34 (11) Any county of the third classification with a township  
35 form of government and with more than eight thousand nine hundred  
36 but fewer than nine thousand inhabitants;

37 (12) Any county of the third classification without a

1 township form of government and with more than eighteen thousand  
2 nine hundred but fewer than nineteen thousand inhabitants;

3 (13) Any county of the third classification with a township  
4 form of government and with more than eight thousand but fewer  
5 than eight thousand one hundred inhabitants;

6 (14) Any county of the third classification with a township  
7 form of government and with more than eleven thousand five  
8 hundred but fewer than eleven thousand six hundred inhabitants.

9 3. Whenever not less than fifty owners of real property  
10 located within any county listed in subsection 2 of this section  
11 desire to create an exhibition center and recreational facility  
12 district, the property owners shall file a petition with the  
13 governing body of each county located within the boundaries of  
14 the proposed district requesting the creation of the district.  
15 The district boundaries may include all or part of the counties  
16 described in this section. The petition shall contain the  
17 following information:

18 (1) The name and residence of each petitioner and the  
19 location of the real property owned by the petitioner;

20 (2) A specific description of the proposed district  
21 boundaries, including a map illustrating the boundaries; and

22 (3) The name of the proposed district.

23 4. Upon the filing of a petition pursuant to this section,  
24 the governing body of any county described in this section may,  
25 by resolution, approve the creation of a district. Any  
26 resolution to establish such a district shall be adopted by the  
27 governing body of each county located within the proposed  
28 district, and shall contain the following information:

29 (1) A description of the boundaries of the proposed  
30 district;

31 (2) The time and place of a hearing to be held to consider  
32 establishment of the proposed district;

33 (3) The proposed sales tax rate to be voted on within the  
34 proposed district; and

35 (4) The proposed uses for the revenue generated by the new  
36 sales tax.

37 5. Whenever a hearing is held as provided by this section,

1 the governing body of each county located within the proposed  
2 district shall:

3 (1) Publish notice of the hearing on two separate occasions  
4 in at least one newspaper of general circulation in each county  
5 located within the proposed district, with the first publication  
6 to occur not more than thirty days before the hearing, and the  
7 second publication to occur not more than fifteen days or less  
8 than ten days before the hearing;

9 (2) Hear all protests and receive evidence for or against  
10 the establishment of the proposed district; and

11 (3) Rule upon all protests, which determinations shall be  
12 final.

13 6. Following the hearing, if the governing body of each  
14 county located within the proposed district decides to establish  
15 the proposed district, it shall adopt an order to that effect; if  
16 the governing body of any county located within the proposed  
17 district decides to not establish the proposed district, the  
18 boundaries of the proposed district shall not include that  
19 county. The order shall contain the following:

20 (1) The description of the boundaries of the district;

21 (2) A statement that an exhibition center and recreational  
22 facility district has been established;

23 (3) The name of the district;

24 (4) The uses for any revenue generated by a sales tax  
25 imposed pursuant to this section; and

26 (5) A declaration that the district is a political  
27 subdivision of the state.

28 7. A district established pursuant to this section may, at  
29 a general, primary, or special election, submit to the qualified  
30 voters within the district boundaries a sales tax of one-fourth  
31 of one percent, for a period not to exceed twenty-five years, on  
32 all retail sales within the district, which are subject to  
33 taxation pursuant to sections 144.010 to 144.525, to fund the  
34 acquisition, construction, maintenance, operation, improvement,  
35 and promotion of an exhibition center and recreational  
36 facilities. The ballot of submission shall be in substantially  
37 the following form:

1            Shall the ..... (name  
2 of district) impose a sales tax of one-fourth of one percent to  
3 fund the acquisition, construction, maintenance, operation,  
4 improvement, and promotion of an exhibition center and  
5 recreational facilities, for a period of ..... (insert  
6 number of years)?

7                             YES                             NO

8  
9 If you are in favor of the question, place an "X" in the box  
10 opposite "YES". If you are opposed to the question, place an "X"  
11 in the box opposite "NO".

12  
13 If a majority of the votes cast in the portion of any county that  
14 is part of the proposed district favor the proposal, then the  
15 sales tax shall become effective in that portion of the county  
16 [that is part of the proposed district on the first day of the  
17 first calendar quarter immediately following the election] as  
18 provided by section 32.087. If a majority of the votes cast in  
19 the portion of a county that is a part of the proposed district  
20 oppose the proposal, then that portion of such county shall not  
21 impose the sales tax authorized in this section until after the  
22 county governing body has submitted another such sales tax  
23 proposal and the proposal is approved by a majority of the  
24 qualified voters voting thereon. However, if a sales tax  
25 proposal is not approved, the governing body of the county shall  
26 not resubmit a proposal to the voters pursuant to this section  
27 sooner than twelve months from the date of the last proposal  
28 submitted pursuant to this section. If the qualified voters in  
29 two or more counties that have contiguous districts approve the  
30 sales tax proposal, the districts shall combine to become one  
31 district.

32            8. There is hereby created a board of trustees to  
33 administer any district created and the expenditure of revenue  
34 generated pursuant to this section consisting of four individuals  
35 to represent each county approving the district, as provided in  
36 this subsection. The governing body of each county located  
37 within the district, upon approval of that county's sales tax

1 proposal, shall appoint four members to the board of trustees; at  
2 least one shall be an owner of a nonlodging business located  
3 within the taxing district, or their designee, at least one shall  
4 be an owner of a lodging facility located within the district, or  
5 their designee, and all members shall reside in the district  
6 except that one nonlodging business owner, or their designee, and  
7 one lodging facility owner, or their designee, may reside outside  
8 the district. Each trustee shall be at least twenty-five years  
9 of age and a resident of this state. Of the initial trustees  
10 appointed from each county, two shall hold office for two years,  
11 and two shall hold office for four years. Trustees appointed  
12 after expiration of the initial terms shall be appointed to a  
13 four-year term by the governing body of the county the trustee  
14 represents, with the initially appointed trustee to remain in  
15 office until a successor is appointed, and shall take office upon  
16 being appointed. Each trustee may be reappointed. Vacancies  
17 shall be filled in the same manner in which the trustee vacating  
18 the office was originally appointed. The trustees shall not  
19 receive compensation for their services, but may be reimbursed  
20 for their actual and necessary expenses. The board shall elect a  
21 chair and other officers necessary for its membership. Trustees  
22 may be removed if:

23 (1) By a two-thirds vote, the board moves for the member's  
24 removal and submits such motion to the governing body of the  
25 county from which the trustee was appointed; and

26 (2) The governing body of the county from which the trustee  
27 was appointed, by a majority vote, adopts the motion for removal.

28 9. The board of trustees shall have the following powers,  
29 authority, and privileges:

30 (1) To have and use a corporate seal;

31 (2) To sue and be sued, and be a party to suits, actions,  
32 and proceedings;

33 (3) To enter into contracts, franchises, and agreements  
34 with any person or entity, public or private, affecting the  
35 affairs of the district, including contracts with any  
36 municipality, district, or state, or the United States, and any  
37 of their agencies, political subdivisions, or instrumentalities,

1 for the funding, including without limitation interest rate  
2 exchange or swap agreements, planning, development, construction,  
3 acquisition, maintenance, or operation of a single exhibition  
4 center and recreational facilities or to assist in such activity.  
5 "Recreational facilities" means locations explicitly designated  
6 for public use where the primary use of the facility involves  
7 participation in hobbies or athletic activities;

8 (4) To borrow money and incur indebtedness and evidence the  
9 same by certificates, notes, or debentures, to issue bonds and  
10 use any one or more lawful funding methods the district may  
11 obtain for its purposes at such rates of interest as the district  
12 may determine. Any bonds, notes, and other obligations issued or  
13 delivered by the district may be secured by mortgage, pledge, or  
14 deed of trust of any or all of the property and income of the  
15 district. Every issue of such bonds, notes, or other obligations  
16 shall be payable out of property and revenues of the district and  
17 may be further secured by other property of the district, which  
18 may be pledged, assigned, mortgaged, or a security interest  
19 granted for such payment, without preference or priority of the  
20 first bonds issued, subject to any agreement with the holders of  
21 any other bonds pledging any specified property or revenues.  
22 Such bonds, notes, or other obligations shall be authorized by  
23 resolution of the district board, and shall bear such date or  
24 dates, and shall mature at such time or times, but not in excess  
25 of thirty years, as the resolution shall specify. Such bonds,  
26 notes, or other obligations shall be in such denomination, bear  
27 interest at such rate or rates, be in such form, either coupon or  
28 registered, be issued as current interest bonds, compound  
29 interest bonds, variable rate bonds, convertible bonds, or zero  
30 coupon bonds, be issued in such manner, be payable in such place  
31 or places, and be subject to redemption as such resolution may  
32 provide, notwithstanding section 108.170. The bonds, notes, or  
33 other obligations may be sold at either public or private sale,  
34 at such interest rates, and at such price or prices as the  
35 district shall determine;

36 (5) To acquire, transfer, donate, lease, exchange,  
37 mortgage, and encumber real and personal property in furtherance

1 of district purposes;

2 (6) To refund any bonds, notes, or other obligations of the  
3 district without an election. The terms and conditions of  
4 refunding obligations shall be substantially the same as those of  
5 the original issue, and the board shall provide for the payment  
6 of interest at not to exceed the legal rate, and the principal of  
7 such refunding obligations in the same manner as is provided for  
8 the payment of interest and principal of obligations refunded;

9 (7) To have the management, control, and supervision of all  
10 the business and affairs of the district, and the construction,  
11 installation, operation, and maintenance of district improvements  
12 therein; to collect rentals, fees, and other charges in  
13 connection with its services or for the use of any of its  
14 facilities;

15 (8) To hire and retain agents, employees, engineers, and  
16 attorneys;

17 (9) To receive and accept by bequest, gift, or donation any  
18 kind of property;

19 (10) To adopt and amend bylaws and any other rules and  
20 regulations not in conflict with the constitution and laws of  
21 this state, necessary for the carrying on of the business,  
22 objects, and affairs of the board and of the district; and

23 (11) To have and exercise all rights and powers necessary  
24 or incidental to or implied from the specific powers granted by  
25 this section.

26 10. There is hereby created the "Exhibition Center and  
27 Recreational Facility District Sales Tax Trust Fund", which shall  
28 consist of all sales tax revenue collected pursuant to this  
29 section. The director of revenue shall be custodian of the trust  
30 fund, and moneys in the trust fund shall be used solely for the  
31 purposes authorized in this section. [Moneys in the trust fund  
32 shall be considered nonstate funds pursuant to section 15,  
33 article IV, Constitution of Missouri.] The director of revenue  
34 shall invest moneys in the trust fund in the same manner as other  
35 funds are invested. Any interest and moneys earned on such  
36 investments shall be credited to the trust fund. All sales taxes  
37 collected by the director of revenue pursuant to this section on

1 behalf of the district, less one percent for the cost of  
2 collection which shall be deposited in the state's general  
3 revenue fund after payment of premiums for surety bonds as  
4 provided in section 32.087, shall be deposited in the trust fund.  
5 The director of revenue shall keep accurate records of the amount  
6 of moneys in the trust fund which was collected in the district  
7 imposing a sales tax pursuant to this section, and the records  
8 shall be open to the inspection of the officers of each district  
9 and the general public. Not later than the tenth day of each  
10 month, the director of revenue shall distribute all moneys  
11 deposited in the trust fund during the preceding month to the  
12 district. The director of revenue may authorize refunds from the  
13 amounts in the trust fund and credited to the district for  
14 erroneous payments and overpayments made, and may redeem  
15 dishonored checks and drafts deposited to the credit of the  
16 district.

17 11. The sales tax authorized by this section is in addition  
18 to all other sales taxes allowed by law. After the effective  
19 date of any tax imposed under the provisions of this section, the  
20 director of revenue shall perform all functions incident to the  
21 administration, collection, enforcement, and operation of the tax  
22 and collect, in addition to the sales tax for the state of  
23 Missouri, the additional tax authorized under the authority of  
24 this section. The tax imposed under this section and the tax  
25 imposed under the sales tax law of the state of Missouri shall be  
26 collected together and reported upon such forms and under such  
27 administrative rules and regulations as may be prescribed by the  
28 director of revenue.

29 12. Except as modified in this section, all provisions of  
30 sections 32.085 [and] to 32.087 apply to the sales tax imposed  
31 pursuant to this section.

32 [12.] 13. Any sales tax imposed pursuant to this section  
33 shall not extend past the initial term approved by the voters  
34 unless an extension of the sales tax is submitted to and approved  
35 by the qualified voters in each county in the manner provided in  
36 this section. Each extension of the sales tax shall be for a  
37 period not to exceed twenty years. The ballot of submission for

1 the extension shall be in substantially the following form:

2 Shall the ..... (name of district) extend the sales  
3 tax of one-fourth of one percent for a period of .....  
4 (insert number of years) years to fund the acquisition,  
5 construction, maintenance, operation, improvement, and promotion  
6 of an exhibition center and recreational facilities?

7  YES  NO

8  
9 If you are in favor of the question, place an "X" in the box  
10 opposite "YES". If you are opposed to the question, place an "X"  
11 in the box opposite "NO".

12  
13 If a majority of the votes cast favor the extension, then the  
14 sales tax shall remain in effect at the rate and for the time  
15 period approved by the voters. If a sales tax extension is not  
16 approved, the district may submit another sales tax proposal as  
17 authorized in this section, but the district shall not submit  
18 such a proposal to the voters sooner than twelve months from the  
19 date of the last extension submitted.

20 [13.] 14. Once the sales tax authorized by this section is  
21 abolished or terminated by any means, all funds remaining in the  
22 trust fund shall be used solely for the purposes approved in the  
23 ballot question authorizing the sales tax. The sales tax shall  
24 not be abolished or terminated while the district has any  
25 financing or other obligations outstanding; provided that any new  
26 financing, debt, or other obligation or any restructuring or  
27 refinancing of an existing debt or obligation incurred more than  
28 ten years after voter approval of the sales tax provided in this  
29 section or more than ten years after any voter-approved extension  
30 thereof shall not cause the extension of the sales tax provided  
31 in this section or cause the final maturity of any financing or  
32 other obligations outstanding to be extended. Any funds in the  
33 trust fund which are not needed for current expenditures may be  
34 invested by the district in the securities described in  
35 subdivisions (1) to (12) of subsection 1 of section 30.270 or  
36 repurchase agreements secured by such securities. If the  
37 district abolishes the sales tax, the district shall notify the

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

13 [14.] 15. In the event that the district is dissolved or  
14 terminated by any means, the governing bodies of the counties in  
15 the district shall appoint a person to act as trustee for the  
16 district so dissolved or terminated. Before beginning the  
17 discharge of duties, the trustee shall take and subscribe an oath  
18 to faithfully discharge the duties of the office, and shall give  
19 bond with sufficient security, approved by the governing bodies  
20 of the counties, to the use of the dissolved or terminated  
21 district, for the faithful discharge of duties. The trustee  
22 shall have and exercise all powers necessary to liquidate the  
23 district, and upon satisfaction of all remaining obligations of  
24 the district, shall pay over to the county treasurer of each  
25 county in the district and take receipt for all remaining moneys  
26 in amounts based on the ratio the levy of each county bears to  
27 the total levy for the district in the previous three years or  
28 since the establishment of the district, whichever time period is  
29 shorter. Upon payment to the county treasurers, the trustee  
30 shall deliver to the clerk of the governing body of any county in  
31 the district all books, papers, records, and deeds belonging to  
32 the dissolved district.

33 67.2030. 1. The governing authority of any city of the  
34 fourth classification with more than one thousand six hundred but  
35 less than one thousand seven hundred inhabitants and located in  
36 any county of the first classification with more than  
37 seventy-three thousand seven hundred but less than seventy-three

1 thousand eight hundred inhabitants is hereby authorized to  
2 impose, by ordinance or order, a sales tax in the amount not to  
3 exceed one-half of one percent on all retail sales made in such  
4 city which are subject to taxation pursuant to sections 144.010  
5 to 144.525 for the promotion of tourism in such city. The tax  
6 authorized by this section shall be in addition to any and all  
7 other sales taxes allowed by law, except that no ordinance or  
8 order imposing a sales tax pursuant to this section shall be  
9 effective unless the governing authority of the city submits to  
10 the qualified voters of the city, at any municipal or state  
11 general, primary, or special election, a proposal to authorize  
12 the governing authority of the city to impose a tax.

13 2. The ballot of submission shall be in substantially the  
14 following form:

15 Shall the city of ..... (city's name) impose a citywide  
16 sales tax of ..... (insert amount) for the purpose of  
17 promoting tourism in the city?

18  YES  NO

19  
20 If you are in favor of the question, place an "X" in the box  
21 opposite "YES". If you are opposed to the question, place an "X"  
22 in the box opposite "NO".

23  
24 If a majority of the votes cast on the proposal by the qualified  
25 voters voting thereon are in favor of the proposal, then the  
26 ordinance or order and any amendments thereto shall be in effect  
27 [on the first day of the first calendar quarter immediately  
28 following notification to the director of the department of  
29 revenue of the election approving the proposal] as provided by  
30 section 32.087. If a proposal receives less than the required  
31 majority, then the governing authority of the city shall have no  
32 power to impose the sales tax unless and until the governing  
33 authority of the city has submitted another proposal to authorize  
34 the imposition of the sales tax authorized by this section and  
35 such proposal is approved by the required majority of the  
36 qualified voters voting thereon. However, in no event shall a  
37 proposal pursuant to this section be submitted to the voters

1 sooner than twelve months from the date of the last proposal  
2 pursuant to this section.

3 3. [On and after the effective date of any tax authorized  
4 in this section, the city may adopt one of the two following  
5 provisions for the collection and administration of the tax:

6 (1) The city may adopt rules and regulations for the  
7 internal collection of such tax by the city officers usually  
8 responsible for collection and administration of city taxes; or

9 (2) The city may enter into an agreement with the director  
10 of revenue of the state of Missouri for the purpose of collecting  
11 the tax authorized in this section. In the event any city enters  
12 into an agreement with the director of revenue of the state of  
13 Missouri for the collection of the tax authorized in this  
14 section, the director of revenue shall perform all functions  
15 incident to the administration, collection, enforcement, and  
16 operation of such tax, and the director of revenue shall collect  
17 the additional tax authorized in this section. The tax  
18 authorized in this section shall be collected and reported upon  
19 such forms and under such administrative rules and regulations as  
20 may be prescribed by the director of revenue, and the director of  
21 revenue shall retain an amount not to exceed one percent for cost  
22 of collection.

23 4. If a tax is imposed by a city pursuant to this section,  
24 the city may collect a penalty of one percent and interest not to  
25 exceed two percent per month on unpaid taxes which shall be  
26 considered delinquent thirty days after the last day of each  
27 quarter] After the effective date of any tax imposed under the  
28 provisions of this section, the director of revenue shall perform  
29 all functions incident to the administration, collection,  
30 enforcement, and operation of the tax and collect, in addition to  
31 the sales tax for the state of Missouri, the additional tax  
32 authorized under the authority of this section. The tax imposed  
33 under this section and the tax imposed under the sales tax law of  
34 the state of Missouri shall be collected together and reported  
35 upon such forms and under such administrative rules and  
36 regulations as may be prescribed by the director of revenue.

37 [5.] 4. (1) The governing authority of any city that has

1 adopted any sales tax pursuant to this section shall, upon filing  
2 of a petition calling for the repeal of such sales tax signed by  
3 at least ten percent of the qualified voters in the city, submit  
4 the question of repeal of the sales tax to the qualified voters  
5 at any primary or general election. The ballot of submission  
6 shall be in substantially the following form:

7 Shall ..... (insert name of city) repeal the sales  
8 tax of ..... (insert rate of percent) percent for  
9 tourism purposes now in effect in ..... (insert name of city)?

10  YES  NO

11  
12 If you are in favor of the question, place an "X" in the box  
13 opposite "YES". If you are opposed to the question, place an "X"  
14 in the box opposite "NO".

15  
16 If a majority of the votes cast on the proposal are in favor of  
17 repeal, that repeal shall become effective on December  
18 thirty-first of the calendar year in which such repeal was  
19 approved. If the city or county abolishes the tax, the city or  
20 county shall notify the director of revenue of the action at  
21 least one hundred twenty days prior to the effective date of the  
22 repeal.

23 (2) Once the tax is repealed as provided in this section,  
24 all funds remaining in any trust fund or account established to  
25 receive revenues generated by the tax shall be used solely for  
26 the original stated purpose of the tax. Any funds which are not  
27 needed for current expenditures may be invested by the governing  
28 authority in accordance with applicable laws relating to the  
29 investment of other city funds.

30 (3) The governing authority of a city repealing a tax  
31 pursuant to this section shall notify the director of revenue of  
32 the action at least forty-five days before the effective date of  
33 the repeal and the director of revenue may order retention in any  
34 trust fund created in the state treasury associated with the tax,  
35 for a period of one year, of two percent of the amount collected  
36 after receipt of such notice to cover refunds or overpayment of  
37 the tax and to redeem dishonored checks and drafts deposited to

1 the credit of such accounts. After one year has elapsed after  
2 the effective date of repeal of the tax in the city, the director  
3 of revenue shall remit the balance in the trust fund to the city  
4 and close the account of that city. The director of revenue  
5 shall notify each city of each instance of any amount refunded or  
6 any check redeemed from receipts due the city.

7 (4) In the event that the repeal of a sales tax pursuant to  
8 this section dissolves or terminates a taxing district, the  
9 governing authority of the city shall appoint a person to act as  
10 trustee for the district so dissolved or terminated. Before  
11 beginning the discharge of duties, the trustee shall take and  
12 subscribe an oath to faithfully discharge the duties of the  
13 office, and shall give bond with sufficient security, approved by  
14 the governing authority of the city, to the use of the dissolved  
15 or terminated district, for the faithful discharge of duties.  
16 The trustee shall have and exercise all powers necessary to  
17 liquidate the district, and upon satisfaction of all remaining  
18 obligations of the district, shall pay over to the city treasurer  
19 or the equivalent official and take receipt for all remaining  
20 moneys. Upon payment to the city treasurer, the trustee shall  
21 deliver to the clerk of the governing authority of the city all  
22 books, papers, records, and deeds belonging to the dissolved  
23 district.

24 [6.] 5. Except as modified in this section, all provisions  
25 of sections 32.085 [and] to 32.087 shall apply to the tax imposed  
26 pursuant to this section."; and  
27

28 Further amend said bill, Page 10, Section 67.2050, Line 73,  
29 by inserting after all of said line the following:

30 "67.2525. 1. Each member of the board of directors shall  
31 have the following qualifications:

32 (1) As to those subdistricts in which there are registered  
33 voters, a resident registered voter in the subdistrict that he or  
34 she represents, or be a property owner or, as to those  
35 subdistricts in which there are not registered voters who are  
36 residents, a property owner or representative of a property owner  
37 in the subdistrict he or she represents;

1           (2) Be at least twenty-one years of age and a registered  
2 voter in the district.

3           2. The district shall be subdivided into at least five but  
4 not more than fifteen subdistricts, which shall be represented by  
5 one representative on the district board of directors. All board  
6 members shall have terms of four years, including the initial  
7 board of directors. All members shall take office upon being  
8 appointed and shall remain in office until a successor is  
9 appointed by the mayor or chairman of the municipality in which  
10 the district is located, or elected by the property owners in  
11 those subdistricts without registered voters.

12           3. For those subdistricts which contain one or more  
13 registered voters, the mayor or chairman of the city, town, or  
14 village shall, with the consent of the governing body, appoint a  
15 registered voter residing in the subdistrict to the board of  
16 directors.

17           4. For those subdistricts which contain no registered  
18 voters, the property owners who collectively own one or more  
19 parcels of real estate comprising more than half of the land  
20 situated in each subdistrict shall meet and shall elect a  
21 representative to serve upon the board of directors. The clerk  
22 of the city, town, or village in which the petition was filed  
23 shall, unless waived in writing by all property owners in the  
24 subdistrict, give notice by causing publication to be made once a  
25 week for two consecutive weeks in a newspaper of general  
26 circulation in the county, the last publication of which shall be  
27 at least ten days before the day of the meeting required by this  
28 section, to call a meeting of the owners of real property within  
29 the subdistrict at a day and hour specified in a public place in  
30 the city, town, or village in which the petition was filed for  
31 the purpose of electing members of the board of directors.

32           5. The property owners, when assembled, shall organize by  
33 the election of a temporary chairman and secretary of the meeting  
34 who shall conduct the election. An election shall be conducted  
35 for each subdistrict, with the eligible property owners voting in  
36 that subdistrict. At the election, each acre of real property  
37 within the subdistrict shall represent one share, and each owner,

1 including corporations and other entities, may have one vote in  
2 person or for every acre of real property owned by such person  
3 within the subdistrict. Each voter which is not an individual  
4 shall determine how to cast its vote as provided for in its  
5 articles of incorporation, articles of organization, articles of  
6 partnership, bylaws, or other document which sets forth an  
7 appropriate mechanism for the determination of the entity's vote.  
8 If a voter has no such mechanism, then its vote shall be cast as  
9 determined by a majority of the persons who run the day-to-day  
10 affairs of the voter. The results of the meeting shall be  
11 certified by the temporary chairman and secretary to the  
12 municipal clerk if the district is established by a municipality  
13 described in this section, or to the circuit clerk if the  
14 district is established by a circuit court.

15 6. Successor boards shall be appointed or elected,  
16 depending upon the presence or absence of resident registered  
17 voters, by the mayor or chairman of a city, town, or village  
18 described in this section, or the property owners as set forth  
19 above; provided, however, that elections held by the property  
20 owners after the initial board is elected shall be certified to  
21 the municipal clerk of the city, town, or village where the  
22 district is located and the board of directors of the district.

23 7. Should a vacancy occur on the board of directors, the  
24 mayor or chairman of the city, town, or village if there are  
25 registered voters within the subdistrict, or a majority of the  
26 owners of real property in a subdistrict if there are not  
27 registered voters in the subdistrict, shall have the authority to  
28 appoint or elect, as set forth in this section, an interim  
29 director to complete any unexpired term of a director caused by  
30 resignation or disqualification.

31 8. The board shall possess and exercise all of the  
32 district's legislative and executive powers, including:

33 (1) The power to fund, promote and provide educational,  
34 civic, musical, theatrical, cultural, concerts, lecture series,  
35 and related or similar entertainment events or activities, and  
36 fund, promote, plan, design, construct, improve, maintain, and  
37 operate public improvements, transportation projects, and related

1 facilities within the district;

2 (2) The power to accept and disburse tax or other revenue  
3 collected in the district; and

4 (3) The power to receive property by gift or otherwise.

5 9. Within thirty days after the selection of the initial  
6 directors, the board shall meet. At its first meeting and  
7 annually thereafter the board shall elect a chairman from its  
8 members.

9 10. The board shall appoint an executive director, district  
10 secretary, treasurer, and such other officers or employees as it  
11 deems necessary.

12 11. At the first meeting, the board, by resolution, shall  
13 define the first and subsequent fiscal years of the district, and  
14 shall adopt a corporate seal.

15 12. A simple majority of the board shall constitute a  
16 quorum. If a quorum exists, a majority of those voting shall  
17 have the authority to act in the name of the board, and approve  
18 any board resolution.

19 13. At the first meeting, the board, by resolution, shall  
20 receive the certification of the election regarding the sales  
21 tax, and may impose the sales tax in all subdistricts approving  
22 the imposing sales tax. In those subdistricts that approve the  
23 sales tax, the sales tax shall become effective [on the first day  
24 of the first calendar quarter immediately following the action by  
25 the district board of directors imposing the tax] as provided by  
26 section 32.087.

27 14. Each director shall devote such time to the duties of  
28 the office as the faithful discharge thereof may require and be  
29 reimbursed for his or her actual expenditures in the performance  
30 of his or her duties on behalf of the district. Directors may be  
31 compensated, but such compensation shall not exceed one hundred  
32 dollars per month.

33 15. In addition to all other powers granted by sections  
34 67.2500 to 67.2530, the district shall have the following general  
35 powers:

36 (1) To sue and be sued in its own name, and to receive  
37 service of process, which shall be served upon the district

1 secretary;

2 (2) To fix compensation of its employees and contractors;

3 (3) To enter into contracts, franchises, and agreements  
4 with any person or entity, public or private, affecting the  
5 affairs of the district, including contracts with any  
6 municipality, district, or state, or the United States, and any  
7 of their agencies, political subdivisions, or instrumentalities,  
8 for the funding, including without limitation, interest rate  
9 exchange or swap agreements, planning, development, construction,  
10 acquisition, maintenance, or operation of a district facility or  
11 to assist in such activity;

12 (4) To acquire, develop, construct, equip, transfer,  
13 donate, lease, exchange, mortgage, and encumber real and personal  
14 property in furtherance of district purposes;

15 (5) To collect and disburse funds for its activities;

16 (6) To collect taxes and other revenues;

17 (7) To borrow money and incur indebtedness and evidence the  
18 same by certificates, notes, bonds, debentures, or refunding of  
19 any such obligations for the purpose of paying all or any part of  
20 the cost of land, construction, development, or equipping of any  
21 facilities or operations of the district;

22 (8) To own or lease real or personal property for use in  
23 connection with the exercise of powers pursuant to this  
24 subsection;

25 (9) To provide for the election or appointment of officers,  
26 including a chairman, treasurer, and secretary. Officers shall  
27 not be required to be residents of the district, and one officer  
28 may hold more than one office;

29 (10) To hire and retain agents, employees, engineers, and  
30 attorneys;

31 (11) To enter into entertainment contracts binding the  
32 district and artists, agencies, or performers, management  
33 contracts, contracts relating to the booking of entertainment and  
34 the sale of tickets, and all other contracts which relate to the  
35 purposes of the district;

36 (12) To contract with a local government, a corporation,  
37 partnership, or individual regarding funding, promotion,

1 planning, designing, constructing, improving, maintaining, or  
2 operating a project or to assist in such activity;

3 (13) To contract for transfer to a city, town, or village  
4 such district facilities and improvements free of cost or  
5 encumbrance on such terms set forth by contract;

6 (14) To exercise such other powers necessary or convenient  
7 for the district to accomplish its purposes which are not  
8 inconsistent with its express powers.

9 16. A district may at any time authorize or issue notes,  
10 bonds, or other obligations for any of its powers or purposes.  
11 Such notes, bonds, or other obligations:

12 (1) Shall be in such amounts as deemed necessary by the  
13 district, including costs of issuance thereof;

14 (2) Shall be payable out of all or any portion of the  
15 revenues or other assets of the district;

16 (3) May be secured by any property of the district which  
17 may be pledged, assigned, mortgaged, or otherwise encumbered for  
18 payment;

19 (4) Shall be authorized by resolution of the district, and  
20 if issued by the district, shall bear such date or dates, and  
21 shall mature at such time or times, but not in excess of forty  
22 years, as the resolution shall specify;

23 (5) Shall be in such denomination, bear interest at such  
24 rates, be in such form, be issued as current interest bonds,  
25 compound interest bonds, variable rate bonds, convertible bonds,  
26 or zero coupon bonds, be issued in such manner, be payable in  
27 such place or places and subject to redemption as such resolution  
28 may provide; and

29 (6) May be sold at either public or private sale, at such  
30 interest rates, and at such price or prices as the district shall  
31 determine.

32  
33 The provisions of this subsection are applicable to the district  
34 notwithstanding the provisions of section 108.170.

35 67.2530. 1. Any note, bond, or other indebtedness of the  
36 district may be refunded at any time by the district by issuing  
37 refunding bonds in such amount as the district may deem

1 necessary. Such bonds shall be subject to and shall have the  
2 benefit of the foregoing provisions regarding notes, bonds, and  
3 other obligations. Without limiting the generality of the  
4 foregoing, refunding bonds may include amounts necessary to  
5 finance any premium, unpaid interest, and costs of issuance in  
6 connection with the refunding bonds. Any such refunding may be  
7 effected whether the bonds to be refunded then shall have matured  
8 or thereafter shall mature, either by sale of the refunding bonds  
9 and the application of the proceeds thereof to the payment of the  
10 obligations being refunded or the exchange of the refunding bonds  
11 for the obligations being refunded with the consent of the  
12 holders of the obligations being refunded.

13 2. Notes, bonds, or other indebtedness of the district  
14 shall be exclusively the responsibility of the district payable  
15 solely out of the district funds and property and shall not  
16 constitute a debt or liability of the state of Missouri or any  
17 agency or political subdivision of the state. Any notes, bonds,  
18 or other indebtedness of the district shall state on their face  
19 that they are not obligations of the state of Missouri or any  
20 agency or political subdivision thereof other than the district.

21 3. Any district may by resolution impose a district sales  
22 tax of up to one-half of one percent on all retail sales made in  
23 such district that are subject to taxation pursuant to the  
24 provisions of sections 144.010 to 144.525. Upon voter approval,  
25 and receiving the necessary certifications from the governing  
26 body of the municipality in which the district is located, or  
27 from the circuit court if the district was formed by the circuit  
28 court, the board of directors shall have the power to impose a  
29 sales tax at its first meeting, or any meeting thereafter. Voter  
30 approval of the question of the imposing sales tax shall be in  
31 accordance with section 67.2520. [The sales tax shall become  
32 effective in those subdistricts that approve the sales tax on the  
33 first day of the first calendar quarter immediately following the  
34 passage of a resolution by the board of directors imposing the  
35 sales tax.

36 4. In each district in which a sales tax has been imposed  
37 in the manner provided by this section, every retailer shall add

1 the tax imposed by the district pursuant to this section to the  
2 retailer's sale price, and when so added, such tax shall  
3 constitute a part of the price, shall be a debt of the purchaser  
4 to the retailer until paid, and shall be recoverable at law in  
5 the same manner as the purchase price.

6 5. In order to permit sellers required to collect and  
7 report the sales tax authorized by this section to collect the  
8 amount required to be reported and remitted, but not to change  
9 the requirements of reporting or remitting tax or to serve as a  
10 levy of the tax, and in order to avoid fractions of pennies, the  
11 district may establish appropriate brackets which shall be used  
12 in the district imposing a tax pursuant to this section in lieu  
13 of those brackets provided in section 144.285.

14 [6.] 4. All revenue received by a district from the sales  
15 tax authorized by this section shall be deposited in a special  
16 trust fund and shall be used solely for the purposes of the  
17 district. Any funds in such special trust fund which are not  
18 needed for the district's current expenditures may be invested by  
19 the district board of directors in accordance with applicable  
20 laws relating to the investment of other district funds.

21 [7.] 5. The sales tax may be imposed at a rate of up to  
22 one-half of one percent on the receipts from the sale at retail  
23 of all tangible personal property or taxable services at retail  
24 within the district adopting such tax, if such property and  
25 services are subject to taxation by the state of Missouri  
26 pursuant to the provisions of sections 144.010 to 144.525. Any  
27 district sales tax imposed pursuant to this section shall be  
28 imposed at a rate that shall be uniform throughout the  
29 subdistricts approving the sales tax.

30 [8. The resolution imposing the sales tax pursuant to this  
31 section shall impose upon all sellers a tax for the privilege of  
32 engaging in the business of selling tangible personal property or  
33 rendering taxable services at retail to the extent and in the  
34 manner provided in sections 144.010 to 144.525 and the rules and  
35 regulations of the director of revenue issued pursuant thereto;  
36 except that the rate of the tax shall be the rate imposed by the  
37 resolution as the sales tax and the tax shall be reported and

1 returned to and collected by the district.

2 9. (1) On and after the effective date of any sales tax  
3 imposed pursuant to this section, the district shall perform all  
4 functions incident to the administration, collection,  
5 enforcement, and operation of the tax. The sales tax imposed  
6 pursuant to this section shall be collected and reported upon  
7 such forms and under such administrative rules and regulations as  
8 may be prescribed by the district.

9 (2) 6. After the effective date of any tax imposed under  
10 the provisions of this section, the director of revenue shall  
11 perform all functions incident to the administration, collection,  
12 enforcement, and operation of the tax and collect, in addition to  
13 the sales tax for the state of Missouri, the additional tax  
14 authorized under the authority of this section. The tax imposed  
15 under this section and the tax imposed under the sales tax law of  
16 the state of Missouri shall be collected together and reported  
17 upon such forms and under such administrative rules and  
18 regulations as may be prescribed by the director of revenue.

19 7. All [such] sales taxes [collected by the district] shall  
20 be deposited by the district in a special fund to be expended for  
21 the purposes authorized in this section. The district shall keep  
22 accurate records of the amount of money which was collected  
23 pursuant to this section, and the records shall be open to the  
24 inspection of officers of each district and the general public.

25 [(3) The district may contract with the municipality that  
26 the district is within for the municipality to collect any  
27 revenue received by the district and, after deducting the cost of  
28 such collection, but not to exceed one percent of the total  
29 amount collected, deposit such revenue in a special trust  
30 account. Such revenue and interest may be applied by the  
31 municipality to expenses, costs, or debt service of the district  
32 at the direction of the district as set forth in a contract  
33 between the municipality and the district.

34 10. (1) All applicable provisions contained in sections  
35 144.010 to 144.525 governing the state sales tax, sections 32.085  
36 and 32.087, and section 32.057, the uniform confidentiality  
37 provision, shall apply to the collection of the tax imposed by

1 this section, except as modified in this section.

2 (2) All exemptions granted to agencies of government,  
3 organizations, persons, and to the sale of certain articles and  
4 items of tangible personal property and taxable services pursuant  
5 to the provisions of sections 144.010 to 144.525 are hereby made  
6 applicable to the imposition and collection of the tax imposed by  
7 this section.

8 (3) The same sales tax permit, exemption certificate, and  
9 retail certificate required by sections 144.010 to 144.525 for  
10 the administration and collection of the state sales tax shall  
11 satisfy the requirements of this section, and no additional  
12 permit or exemption certificate or retail certificate shall be  
13 required; except that the district may prescribe a form of  
14 exemption certificate for an exemption from the tax imposed by  
15 this section.

16 (4) All discounts allowed the retailer pursuant to the  
17 provisions of the state sales tax laws for the collection of and  
18 for payment of taxes pursuant to such laws are hereby allowed and  
19 made applicable to any taxes collected pursuant to the provisions  
20 of this section.

21 (5) The penalties provided in section 32.057 and sections  
22 144.010 to 144.525 for violation of those sections are hereby  
23 made applicable to violations of this section.

24 (6) For the purpose of a sales tax imposed by a resolution  
25 pursuant to this section, all retail sales shall be deemed to be  
26 consummated at the place of business of the retailer unless the  
27 tangible personal property sold is delivered by the retailer or  
28 the retailer's agent to an out-of-state destination or to a  
29 common carrier for delivery to an out-of-state destination. In  
30 the event a retailer has more than one place of business in this  
31 state which participates in the sale, the sale shall be deemed to  
32 be consummated at the place of business of the retailer where the  
33 initial order for the tangible personal property is taken, even  
34 though the order must be forwarded elsewhere for acceptance,  
35 approval of credit, shipment, or billing.  
36 A sale by a retailer's employee shall be deemed to be consummated  
37 at the place of business from which the employee works.

1 (7)] 8. Subsequent to the initial approval by the voters  
2 and implementation of a sales tax in the district, the rate of  
3 the sales tax may be increased, but not to exceed a rate of  
4 one-half of one percent on retail sales as provided in this  
5 subsection. The election shall be conducted in accordance with  
6 section 67.2520; provided, however, that the district board of  
7 directors may place the question of the increase of the sales tax  
8 before the voters of the district by resolution, and the  
9 municipal clerk of the city, town, or village which originally  
10 conducted the incorporation of the district, or the circuit clerk  
11 of the court which originally conducted the incorporation of the  
12 district, shall conduct the subsequent election. In subsequent  
13 elections, the election judges shall certify the election results  
14 to the district board of directors. The ballot of submission  
15 shall be in substantially the following form:

16 Shall ..... (name of district) increase the  
17 ..... (insert amount) percent district sales tax now in  
18 effect to..... (insert amount) in the  
19 ..... (name of district)?

20  YES  NO

21  
22 If you are in favor of the question, place an "X" in the box  
23 opposite "YES". If you are opposed to the question, place an "X"  
24 in the box opposite "NO".

25  
26 If a majority of the votes cast on the proposal by the qualified  
27 voters of the district voting thereon are in favor of the  
28 increase, the increase shall become effective [December  
29 thirty-first of the calendar year in which such increase was  
30 approved] as provided by section 32.087.

31 [11.] 9. (1) There shall not be any election as provided  
32 for in this section while the district has any financing or other  
33 obligations outstanding.

34 (2) The board, when presented with a petition signed by at  
35 least one-third of the registered voters in a district that voted  
36 in the last gubernatorial election, or signed by at least  
37 two-thirds of property owners of the district, calling for an

1 election to dissolve and repeal the tax shall submit the question  
2 to the voters using the same procedure by which the imposing tax  
3 was voted. The ballot of submission shall be in substantially  
4 the following form:

5 Shall ..... (name of district) dissolve and repeal  
6 the ..... (insert amount) percent district sales tax now  
7 in effect in the ..... (name of district)?

8  YES  NO

9  
10 If you are in favor of the question, place an "X" in the box  
11 opposite "YES". If you are opposed to the question, place an "X"  
12 in the box opposite "NO".

13  
14 Such subsequent elections for the repeal of the sales tax shall  
15 be conducted in accordance with section 67.2520; provided,  
16 however, that the district board of directors may place the  
17 question of the repeal of the sales tax before the voters of the  
18 district, and the municipal clerk of the city, town, or village  
19 which originally conducted the incorporation of the district, or  
20 the circuit clerk of the court which originally conducted the  
21 incorporation of the district, shall conduct the subsequent  
22 election. In subsequent elections the election judges shall  
23 certify the election results to the district board of directors.

24 (3) If a majority of the votes cast on the proposal by the  
25 qualified voters of the district voting thereon are in favor of  
26 repeal, that repeal shall become effective December thirty-first  
27 of the calendar year in which such repeal was approved or after  
28 the repayment of the district's indebtedness, whichever occurs  
29 later. If the district abolishes the tax, the district shall  
30 notify the director of revenue of the action at least one hundred  
31 twenty days prior to the effective date of the repeal.

32 [12.] 10. (1) At such time as the board of directors of  
33 the district determines that further operation of the district is  
34 not in the best interests of the inhabitants of the district, and  
35 that the district should dissolve, the board shall submit for a  
36 vote in an election held throughout the district the question of  
37 whether the district should be abolished. The question shall be

1 submitted in substantially the following form:

2 Shall the ..... theater, cultural arts, and  
3 entertainment district be abolished?

4  YES  NO

5  
6 If you are in favor of the question, place an "X" in the box  
7 opposite "YES". If you are opposed to the question, place an "X"  
8 in the box opposite "NO".

9 (2) The district board shall not propose the question to  
10 abolish the district while there are outstanding claims or causes  
11 of action pending against the district, while the district  
12 liabilities exceed its assets, while indebtedness of the district  
13 is outstanding, or while the district is insolvent, in  
14 receivership or under the jurisdiction of the bankruptcy court.  
15 Prior to submitting the question to abolish the district to a  
16 vote of the entire district, the state auditor shall audit the  
17 district to determine the financial status of the district, and  
18 whether the district may be abolished pursuant to law. The vote  
19 on the abolition of the district shall be conducted by the  
20 municipal clerk of the city, town, or village in which the  
21 district is located. The procedure shall be the same as in  
22 section 67.2520, except that the question shall be determined by  
23 the qualified voters of the entire district. No individual  
24 subdistrict may be abolished, except at such time as the district  
25 is abolished.

26 (3) While the district still exists, it shall continue to  
27 accrue all revenues to which it is entitled at law.

28 (4) Upon receipt by the board of directors of the district  
29 of the certification by the city, town, or village in which the  
30 district is located that the majority of those voting within the  
31 entire district have voted to abolish the district, and if the  
32 state auditor has determined that the district's financial  
33 condition is such that it may be abolished pursuant to law, then  
34 the board of directors of the district shall:

35 (a) Sell any remaining district real or personal property  
36 it wishes, and then transfer the proceeds and any other real or  
37 personal property owned by the district to the city, town, or

1 village in which the district is located, including revenues due  
2 and owing the district, for its further use and disposition;

3 (b) Terminate the employment of any remaining district  
4 employees, and otherwise conclude its affairs;

5 (c) At a public meeting of the district, declare by a  
6 resolution of the board of directors passed by a majority vote  
7 that the district has been abolished effective that date;

8 (d) Cause copies of that resolution under seal to be filed  
9 with the secretary of state and the city, town, or village in  
10 which the district is located. Upon the completion of the final  
11 act specified in this subsection, the legal existence of the  
12 district shall cease.

13 (5) The legal existence of the district shall not cease for  
14 a period of two years after voter approval of the abolition.

15 11. Except as provided in this section, all provisions of  
16 sections 32.085 to 32.087 shall apply to the tax imposed under  
17 this section."; and

18  
19 Further amend said bill, Page 10, Section 92.387, Line 2, by  
20 inserting after all of said line the following:

21 "94.578. 1. In addition to the sales tax authorized in  
22 section 94.577, the governing body of any home rule city with  
23 more than one hundred fifty-one thousand five hundred but less  
24 than one hundred fifty-one thousand six hundred inhabitants is  
25 hereby authorized to impose, by order or ordinance, a sales tax  
26 on all retail sales made within the city which are subject to  
27 sales tax under chapter 144. The tax authorized in this section  
28 may be imposed at a rate of one-eighth, one-fourth,  
29 three-eighths, or one-half of one percent, but shall not exceed  
30 one-half of one percent, shall not be imposed for longer than  
31 three years, and shall be imposed solely for the purpose of  
32 funding the construction, operation, and maintenance of capital  
33 improvements in the city's center city. The governing body may  
34 issue bonds for the funding of such capital improvements, which  
35 will be retired by the revenues received from the sales tax  
36 authorized by this section. The order or ordinance shall not  
37 become effective unless the governing body of the city submits to

1 the voters residing within the city at a state or municipal  
2 general, primary, or special election a proposal to authorize the  
3 governing body of the city to impose a tax under this section.  
4 The tax authorized in this section shall be in addition to all  
5 other sales taxes imposed by law, and shall be stated separately  
6 from all other charges and taxes.

7 2. The ballot submission for the tax authorized in this  
8 section shall be in substantially the following form:

9 Shall ..... (insert the name of the city)  
10 impose a sales tax at a rate of .....(insert rate of  
11 percent) percent for [a] capital improvements purposes in the  
12 city's center city for a period of ..... (insert number  
13 of years, not to exceed three) years?

14  YES  NO

15  
16 If a majority of the votes cast on the question by the qualified  
17 voters voting thereon are in favor of the question, then the tax  
18 shall become effective on the first day of the second calendar  
19 quarter after the director of revenue receives notice of the  
20 adoption of the sales tax. If a majority of the votes cast on  
21 the question by the qualified voters voting thereon are opposed  
22 to the question, then the tax shall not become effective unless  
23 and until the question is resubmitted under this section to the  
24 qualified voters and such question is approved by a majority of  
25 the qualified voters voting on the question. In no case shall a  
26 tax be resubmitted to the qualified voters of the city sooner  
27 than twelve months from the date of the proposal under this  
28 section.

29 3. Any sales tax imposed under this section shall be  
30 administered, collected, enforced, and operated as required in  
31 [section] sections 32.085 to 32.087. All revenue generated by  
32 the tax shall be deposited in a special trust fund and shall be  
33 used solely for the designated purposes. If the tax is repealed,  
34 all funds remaining in the special trust fund shall continue to  
35 be used solely for the designated purposes. Any funds in the  
36 special trust fund which are not needed for current expenditures  
37 shall be invested in the same manner as other funds are invested.

1 Any interest and moneys earned on such investments shall be  
2 credited to the fund.

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

19 5. The governing body of any city that has adopted the  
20 sales tax authorized in this section may submit the question of  
21 repeal of the tax to the voters on any date available for  
22 elections for the city. The ballot of submission shall be in  
23 substantially the following form:

24 Shall ..... (insert the name of the city)  
25 repeal the sales tax imposed at a rate of ..... (insert rate  
26 of percent) percent for capital improvements purposes in the  
27 city's center city?

28  YES  NO

29  
30 If a majority of the votes cast on the proposal are in favor of  
31 repeal, that repeal shall become effective on December  
32 thirty-first of the calendar year in which such repeal was  
33 approved. If a majority of the votes cast on the question by the  
34 qualified voters voting thereon are opposed to the repeal, then  
35 the sales tax authorized in this section shall remain effective  
36 until the question is resubmitted under this section to the  
37 qualified voters, and the repeal is approved by a majority of the

1 qualified voters voting on the question. If the city or county  
2 abolishes the tax, the city or county shall notify the director  
3 of revenue of the action at least one hundred twenty days prior  
4 to the effective date of the repeal.

5 6. Whenever the governing body of any city that has adopted  
6 the sales tax authorized in this section receives a petition,  
7 signed by ten percent of the registered voters of the city voting  
8 in the last gubernatorial election, calling for an election to  
9 repeal the sales tax imposed under this section, the governing  
10 body shall submit to the voters of the city a proposal to repeal  
11 the tax. If a majority of the votes cast on the question by the  
12 qualified voters voting thereon are in favor of the repeal, that  
13 repeal shall become effective on December thirty-first of the  
14 calendar year in which such repeal was approved. If a majority  
15 of the votes cast on the question by the qualified voters voting  
16 thereon are opposed to the repeal, then the tax shall remain  
17 effective until the question is resubmitted under this section to  
18 the qualified voters and the repeal is approved by a majority of  
19 the qualified voters voting on the question.

20 7. Except as provided in this section, all provisions of  
21 sections 32.085 to 32.087 apply to the sales tax imposed under  
22 this section.

23 94.605. 1. Any city as defined in section 94.600 may by a  
24 majority vote of its governing body impose a sales tax for  
25 transportation purposes enumerated in sections 94.600 to 94.655.

26 2. The sales tax may be imposed at a rate not to exceed  
27 one-half of one percent on the receipts from the sale at retail  
28 of all tangible personal property or taxable services at retail  
29 within any city adopting such tax, if such property and services  
30 are subject to taxation by the state of Missouri under the  
31 provisions of sections 144.010 to 144.525.

32 3. With respect to any tax increment financing plan  
33 originally approved by ordinance of the city council after March  
34 31, 2009, in any home rule city with more than four hundred  
35 thousand inhabitants and located in more than one county, any  
36 three-eighths of one cent sales tax imposed under sections 94.600  
37 to 94.655 shall not be considered economic activity taxes as such

1 term is defined under sections 99.805 and 99.918, and tax  
2 revenues derived from such taxes shall not be subject to  
3 allocation under the provisions of subsection 3 of section 99.845  
4 or subsection 4 of section 99.957. Any one-eighth of one cent  
5 sales tax imposed in such city under sections 94.600 to 94.655  
6 for constructing and operating a light-rail transit system shall  
7 not be considered economic activity taxes as such term is defined  
8 under sections 99.805 and 99.918, and tax revenues derived from  
9 such tax shall not be subject to allocation under the provisions  
10 of subsection 3 of section 99.845 or subsection 4 of section  
11 99.957.

12 [4. If the boundaries of a city in which such sales tax has  
13 been imposed shall thereafter be changed or altered, the city or  
14 county clerk shall forward to the director of revenue by United  
15 States registered mail or certified mail a certified copy of the  
16 ordinance adding or detaching territory from the city. The  
17 ordinance shall reflect the effective date thereof, and shall be  
18 accompanied by a map of the city clearly showing the territory  
19 added thereto or detached therefrom. Upon receipt of the  
20 ordinance and map, the tax imposed by sections 94.600 to 94.655  
21 shall be effective in the added territory or abolished in the  
22 detached territory on the effective date of the change of the  
23 city boundary.]

24 94.660. 1. The governing body of any city not within a  
25 county and any county of the first classification having a  
26 charter form of government with a population of over nine hundred  
27 thousand inhabitants may propose, by ordinance or order, a  
28 transportation sales tax of up to one percent for submission to  
29 the voters of that city or county at an authorized election date  
30 selected by the governing body.

31 2. Any sales tax approved under this section shall be  
32 imposed on the receipts from the sale at retail of all tangible  
33 personal property or taxable services within the city or county  
34 adopting the tax, if such property and services are subject to  
35 taxation by the state of Missouri under sections 144.010 to  
36 144.525.

37 3. The ballot of submission shall contain, but need not be

1 limited to, the following language:

2        Shall the county/city of ..... (county's or  
3 city's name) impose a county/citywide sales tax of .....  
4 percent for the purpose of providing a source of funds for public  
5 transportation purposes?

6                     YES                     NO

7  
8 Except as provided in subsection 4 of this section, if a majority  
9 of the votes cast in that county or city not within a county on  
10 the proposal by the qualified voters voting thereon are in favor  
11 of the proposal, then the tax shall go into effect [on the first  
12 day of the next calendar quarter beginning after its adoption and  
13 notice to the director of revenue, but no sooner than thirty days  
14 after such adoption and notice] as provided by section 32.087.

15 If a majority of the votes cast in that county or city not within  
16 a county by the qualified voters voting are opposed to the  
17 proposal, then the additional sales tax shall not be imposed in  
18 that county or city not within a county unless and until the  
19 governing body of that county or city not within a county shall  
20 have submitted another proposal to authorize the local option  
21 transportation sales tax authorized in this section, and such  
22 proposal is approved by a majority of the qualified voters voting  
23 on it. In no event shall a proposal pursuant to this section be  
24 submitted to the voters sooner than twelve months from the date  
25 of the last proposal.

26        4. No tax shall go into effect under this section in any  
27 city not within a county or any county of the first  
28 classification having a charter form of government with a  
29 population over nine hundred thousand inhabitants unless and  
30 until both such city and such county approve the tax.

31        5. The provisions of subsection 4 of this section requiring  
32 both the city and county to approve a transportation sales tax  
33 before a transportation sales tax may go into effect in either  
34 jurisdiction shall not apply to any transportation sales tax  
35 submitted to and approved by the voters in such city or such  
36 county on or after August 28, 2007.

37        6. All sales taxes collected by the director of revenue

1 under this section on behalf of any city or county, less one  
2 percent for cost of collection which shall be deposited in the  
3 state's general revenue fund after payment of premiums for surety  
4 bonds, shall be deposited with the state treasurer in a special  
5 trust fund, which is hereby created, to be known as the "County  
6 Public Transit Sales Tax Trust Fund". The sales taxes shall be  
7 collected as provided in section 32.087. The moneys in the trust  
8 fund shall not be deemed to be state funds and shall not be  
9 commingled with any funds of the state. The director of revenue  
10 shall keep accurate records of the amount of money in the trust  
11 fund which was collected in each city or county approving a sales  
12 tax under this section, and the records shall be open to  
13 inspection by officers of the city or county and the public. Not  
14 later than the tenth day of each month the director of revenue  
15 shall distribute all moneys deposited in the trust fund during  
16 the preceding month to the city or county which levied the tax,  
17 and such funds shall be deposited with the treasurer of each such  
18 city or county and all expenditures of funds arising from the  
19 county public transit sales tax trust fund shall be by an  
20 appropriation act to be enacted by the governing body of each  
21 such county or city not within a county.

22 7. The revenues derived from any transportation sales tax  
23 under this section shall be used only for the planning,  
24 development, acquisition, construction, maintenance and operation  
25 of public transit facilities and systems other than highways.

26 8. The director of revenue may authorize the state  
27 treasurer to make refunds from the amount in the trust fund and  
28 credited to any city or county for erroneous payments and  
29 overpayments made, and may redeem dishonored checks and drafts  
30 deposited to the credit of such cities or counties. If any city  
31 or county abolishes the tax, the city or county shall notify the  
32 director of revenue of the action at least ninety days prior to  
33 the effective date of the repeal and the director of revenue may  
34 order retention in the trust fund, for a period of one year, of  
35 two percent of the amount collected after receipt of such notice  
36 to cover possible refunds or overpayment of the tax and to redeem  
37 dishonored checks and drafts deposited to the credit of such

1 accounts. After one year has elapsed after the effective date of  
2 abolition of the tax in such city or county, the director of  
3 revenue shall authorize the state treasurer to remit the balance  
4 in the account to the city or county and close the account of  
5 that city or county. The director of revenue shall notify each  
6 city or county of each instance of any amount refunded or any  
7 check redeemed from receipts due the city or county.

8 94.705. 1. Any city may by a majority vote of its  
9 governing body impose a sales tax for transportation purposes  
10 enumerated in sections 94.700 to 94.755, and issue bonds for  
11 transportation purposes which shall be retired by the revenues  
12 received from the sales tax authorized by this section. The tax  
13 authorized by this section shall be in addition to any and all  
14 other sales taxes allowed by law. No ordinance imposing a sales  
15 tax pursuant to the provisions of this section shall become  
16 effective unless the council or other governing body submits to  
17 the voters of the city, at a city or state general, primary, or  
18 special election, a proposal to authorize the council or other  
19 governing body of the city to impose such a sales tax and, if  
20 such tax is to be used to retire bonds authorized pursuant to  
21 this section, to authorize such bonds and their retirement by  
22 such tax; except that no vote shall be required in any city that  
23 imposed and collected such tax under sections 94.600 to 94.655,  
24 before January 5, 1984. The ballot of the submission shall  
25 contain, but is not limited to, the following language:

26 (1) If the proposal submitted involves only authorization  
27 to impose the tax authorized by this section, the following  
28 language:

29 Shall the city of ..... (city's name) impose a  
30 sales tax of ..... (insert amount) for  
31 transportation purposes?

32  YES  NO

33  
34 If you are in favor of the question, place an "X" in the box  
35 opposite "Yes". If you are opposed to the question, place an "X"  
36 in the box opposite "No";

37 (2) If the proposal submitted involves authorization to

1 issue bonds and repay such bonds with revenues from the tax  
2 authorized by this section, the following language:

3 Shall the city of ..... (city's name) issue bonds  
4 in the amount of ..... (insert amount) for transportation  
5 purposes and impose a sales tax of ..... (insert amount)  
6 to repay such bonds?

7  YES  NO

8  
9 If you are in favor of the question, place an "X" in the box  
10 opposite "Yes". If you are opposed to the question, place an "X"  
11 in the box opposite "No".

12  
13 If a majority of the votes cast on the proposal, provided in  
14 subdivision (1) of this subsection, by the qualified voters  
15 voting thereon are in favor of the proposal, then the ordinance  
16 and any amendments thereto shall be in effect. If the  
17 four-sevenths majority of the votes, as required by the Missouri  
18 Constitution, article VI, section 26, cast on the proposal,  
19 provided in subdivision (2) of this subsection to issue bonds and  
20 impose a sales tax to retire such bonds, by the qualified voters  
21 voting thereon are in favor of the proposal, then the ordinance  
22 and any amendments thereto shall be in effect. If a majority of  
23 the votes cast on the proposal, as provided in subdivision (1) of  
24 this subsection, by the qualified voters voting thereon are  
25 opposed to the proposal, then the council or other governing body  
26 of the city shall have no power to impose the tax authorized in  
27 subdivision (1) of this subsection unless and until the council  
28 or other governing body of the city submits another proposal to  
29 authorize the council or other governing body of the city to  
30 impose the tax and such proposal is approved by a majority of the  
31 qualified voters voting thereon. If more than three-sevenths of  
32 the votes cast by the qualified voters voting thereon are opposed  
33 to the proposal, as provided in subdivision (2) of this  
34 subsection to issue bonds and impose a sales tax to retire such  
35 bonds, then the council or other governing body of the city shall  
36 have no power to issue any bonds or to impose the tax authorized  
37 in subdivision (2) of this subsection unless and until the

1 council or other governing body of the city submits another  
2 proposal to authorize the council or other governing body of the  
3 city to issue such bonds or impose the tax to retire such bonds  
4 and such proposal is approved by four-sevenths of the qualified  
5 voters voting thereon.

6 2. No incorporated municipality located wholly or partially  
7 within any first class county operating under a charter form of  
8 government and having a population of over nine hundred thousand  
9 inhabitants shall impose such a sales tax for that part of the  
10 city, town or village that is located within such first class  
11 county, in the event such a first class county imposes a sales  
12 tax under the provisions of sections 94.600 to 94.655.

13 3. The sales tax may be imposed at a rate not to exceed  
14 one-half of one percent on the receipts from the sale at retail  
15 of all tangible personal property or taxable services at retail  
16 within any city adopting such tax, if such property and services  
17 are subject to taxation by the state of Missouri under the  
18 provisions of sections 144.010 to 144.525.

19 4. [If the boundaries of a city in which such sales tax has  
20 been imposed shall thereafter be changed or altered, the city  
21 clerk shall forward to the director of revenue by United States  
22 registered mail or certified mail a certified copy of the  
23 ordinance adding or detaching territory from the city. The  
24 ordinance shall reflect the effective date thereof, and shall be  
25 accompanied by a map of the city clearly showing the territory  
26 added thereto or detached therefrom. Upon receipt of the  
27 ordinance and map, the tax imposed by sections 94.700 to 94.755  
28 shall be effective in the added territory or abolished in the  
29 detached territory on the effective date of the change of the  
30 city boundary.

31 5.] No tax imposed pursuant to this section for the purpose  
32 of retiring bonds issued pursuant to this section may be  
33 terminated until all of such bonds have been retired."; and  
34

35 Further amend said bill, Pages 12 to 15, Section 144.010, by  
36 deleting all of said section and inserting in lieu thereof the  
37 following:

1           "144.010. 1. The following words, terms, and phrases when  
2 used in [sections 144.010 to 144.525] this chapter shall have the  
3 meanings ascribed to them in this section, except when the  
4 context indicates a different meaning:

5           (1) "Admission" includes seats and tables, reserved or  
6 otherwise, and other similar accommodations and charges made  
7 therefor and amount paid for admission, exclusive of any  
8 admission tax imposed by the federal government or by sections  
9 144.010 to 144.525;

10           (2) "Advertising and promotional direct mail", printed  
11 material that meets the definition of direct mail, the primary  
12 purpose of which is to attract public attention to a product,  
13 person, business, or organization, or to attempt to sell,  
14 popularize, or secure financial support for a product, person,  
15 business, or organization. As used in this subdivision, the word  
16 "product" means tangible personal property, a product transferred  
17 electronically or a service;

18           (3) "Agreement", the streamlined sales and use tax  
19 agreement, as amended from time to time;

20           (4) "Air-to-ground radiotelephone service", a radio  
21 service, as that term is defined in 47 CFR 22.99, in which common  
22 carriers are authorized to offer and provide radio  
23 telecommunications service for hire to subscribers in aircraft;

24           (5) "Alcoholic beverages", beverages that are suitable for  
25 human consumption and contain one-half of one percent or more of  
26 alcohol by volume;

27           (6) "Ancillary services", services that are associated with  
28 or incidental to the provisions of telecommunications services,  
29 including but not limited to, detailed telecommunications  
30 billing, directory assistance, vertical service, and voice mail  
31 services. Ancillary services shall not include specified digital  
32 products, digital audio-visual works, digital audio works, or  
33 digital books;

34           (7) "Appliance", clothes washer and dryer, water heater,  
35 trash compactor, dishwasher, conventional oven, range, stove, air  
36 conditioner, furnace, refrigerator and freezer;

37           (8) "Bottled water", water that is placed in a safety

1 sealed container or package for human consumption. Bottled water  
2 is calorie free and does not contain sweeteners or other  
3 additives except that it may contain:

- 4 (a) Antimicrobial agents;
- 5 (b) Fluoride;
- 6 (c) Carbonation;
- 7 (d) Vitamins, minerals, and electrolytes;
- 8 (e) Oxygen;
- 9 (f) Preservatives; and
- 10 (g) Only those flavors, extracts, or essences derived from  
11 a spice or fruit.

12  
13 Bottled water includes water that is delivered to the buyer in a  
14 reusable container that is not sold with the water;

- 15 (9) "Bundled transaction":
- 16 (a) The retail sale of two or more products, except real  
17 property and services to real property, where the products are  
18 otherwise distinct and identifiable, and the products are sold  
19 for one nonitemized price. A bundled transaction shall not  
20 include the sale of any products in which the sales price varies,  
21 or is negotiable, based on the selection by the purchaser of the  
22 products included in the transaction;
- 23 (b) As used in this paragraph, the term "distinct and  
24 identifiable products" shall not include:
- 25 a. Packaging, such as containers, boxes, sacks, bags, and  
26 bottles, or other materials, such as wrapping, labels, tags, and  
27 instruction guides, that accompany the retail sale of the  
28 products and are incidental or immaterial to the retail sale  
29 thereof;
- 30 b. A product provided free of charge with the required  
31 purchase of another product. A product is provided free of  
32 charge if the sales price of the product purchased does not vary  
33 depending on the inclusion of the product provided free of  
34 charge;
- 35 c. Items included in the definition of the term sales  
36 price;
- 37 (c) As used in this paragraph, the term "one nonitemized

1 price" shall not include a price that is separately identified by  
2 product on binding sales or other supporting sales-related  
3 documentation made available to the customer in paper or  
4 electronic form, including but not limited to an invoice, bill of  
5 sale, receipt, contract, service agreement, lease agreement,  
6 periodic notice of rates and services, rate card, or price list;

7 (d) a. A transaction that otherwise meets the definition  
8 of a bundled transaction as defined in this subdivision shall not  
9 constitute a bundled transaction if it is:

10 (i) A retail sale of tangible personal property and a  
11 service where the tangible personal property is essential to the  
12 use of the service, and is provided exclusively in connection  
13 with the service, and the true object of the transaction is the  
14 service; or

15 (ii) A retail sale of services where one service is  
16 provided that is essential to the use or receipt of a second  
17 service and the first service is provided exclusively in  
18 connection with the second service and the true object of the  
19 transaction is the second service; or

20 (iii) A transaction that includes taxable products and  
21 nontaxable products and the sales price of the taxable products  
22 is de minimis.

23 b. "De minimis" means the sales price of the taxable  
24 product is ten percent or less of the total sales price of the  
25 bundled products.

26 c. Sellers shall use the sales price of the products to  
27 determine if the taxable products are de minimis.

28 d. (i) Sellers shall use the full term of a service  
29 contract to determine if the taxable products are de minimis; or

30 (ii) A retail sale of exempt tangible personal property and  
31 taxable tangible personal property where:

32 i. The transaction includes food and food ingredients,  
33 drugs, durable medical equipment, mobility enhancing equipment,  
34 over-the-counter drugs, prosthetic devices, or medical supplies;  
35 and

36 ii. The seller's purchase price or sales price of the  
37 taxable tangible personal property is fifty percent or less of

1 the total sales price of the bundled tangible personal property.  
2 Sellers shall not use a combination of the purchase price and  
3 sales price of the tangible personal property when making the  
4 fifty percent determination for a transaction;

5 (10) "Business" includes any activity engaged in by any  
6 person, or caused to be engaged in by him, with the object of  
7 gain, benefit or advantage, either direct or indirect, and the  
8 classification of which business is of such character as to be  
9 subject to the terms of sections 144.010 to 144.525. A person is  
10 "engaging in business" in this state for purposes of sections  
11 144.010 to 144.525 if such person "engages in business in this  
12 state" or "maintains a place of business in this state" under  
13 section 144.605. The isolated or occasional sale of tangible  
14 personal property, service, substance, or thing, by a person not  
15 engaged in such business, does not constitute engaging in  
16 business within the meaning of sections 144.010 to 144.525 unless  
17 the total amount of the gross receipts from such sales, exclusive  
18 of receipts from the sale of tangible personal property by  
19 persons which property is sold in the course of the partial or  
20 complete liquidation of a household, farm or nonbusiness  
21 enterprise, exceeds three thousand dollars in any calendar year.  
22 The provisions of this subdivision shall not be construed to make  
23 any sale of property which is exempt from sales tax or use tax on  
24 June 1, 1977, subject to that tax thereafter;

25 [(3)] (11) "Calendar quarter", the period of three  
26 consecutive calendar months ending on March thirty-first, June  
27 thirtieth, September thirtieth or December thirty-first;

28 (12) "Call-by-call basis", any method of charging for  
29 telecommunications services where the price is measured by  
30 individual calls;

31 (13) "Candy", a preparation of sugar, honey, or other  
32 natural or artificial sweeteners in combination with chocolate,  
33 fruits, nuts or other ingredients or flavorings in the form of  
34 bars, drops, or pieces. Candy shall not include any preparation  
35 containing flour and shall require no refrigeration;

36 (14) "Captive wildlife", includes but is not limited to  
37 exotic partridges, gray partridge, northern bobwhite quail,

1 ring-necked pheasant, captive waterfowl, captive white-tailed  
2 deer, captive elk, and captive furbearers held under permit  
3 issued by the Missouri department of conservation for hunting  
4 purposes. The provisions of this subdivision shall not apply to  
5 sales tax on a harvested animal;

6 (15) "Certified automated system" or "CAS", software  
7 certified under the streamlined sales and use tax agreement to  
8 calculate the tax imposed by each jurisdiction on a transaction,  
9 determine the amount of tax to remit to the appropriate state,  
10 and maintain a record of the transaction;

11 (16) "Certified service provider" or "CSP", an agent  
12 certified under the streamlined sales and use tax agreement to  
13 perform all the seller's sales and use tax functions, other than  
14 the seller's obligation to remit tax on its own purchases;

15 (17) "Clothing":

16 (a) All human wearing apparel suitable for general use;

17 (b) Clothing shall include:

18 a. Aprons, household and shop;

19 b. Athletic supporters;

20 c. Baby receiving blankets;

21 d. Bathing suits and caps;

22 e. Beach capes and coats;

23 f. Belts and suspenders;

24 g. Boots;

25 h. Coats and jackets;

26 i. Costumes;

27 j. Diapers, children and adult, including disposable  
28 diapers;

29 k. Ear muffs;

30 l. Footlets;

31 m. Formal wear;

32 n. Garters and garter belts;

33 o. Girdles;

34 p. Gloves and mittens for general use;

35 q. Hats and caps;

36 r. Hosiery;

37 s. Insoles for shoes;

- 1       t. Lab coats;  
2       u. Neckties;  
3       v. Overshoes;  
4       w. Pantyhose;  
5       x. Rainwear;  
6       y. Rubber pants;  
7       z. Sandals;  
8       aa. Scarves;  
9       bb. Shoes and shoe laces;  
10       cc. Slippers;  
11       dd. Sneakers;  
12       ee. Socks and stockings;  
13       ff. Steel toed shoes;  
14       gg. Underwear;  
15       hh. Uniforms, athletic and nonathletic; and  
16       ii. Wedding apparel;  
17       (c) Clothing shall not include:  
18       a. Belt buckles sold separately;  
19       b. Costume masks sold separately;  
20       c. Patches and emblems sold separately;  
21       d. Sewing equipment and supplies, including but not limited  
22 to, knitting needles, patterns, pins, scissors, sewing machines,  
23 sewing needles, tape measures, and thimbles; and  
24       e. Sewing materials that become part of clothing, including  
25 but not limited to buttons, fabric, lace, thread, yarn, and  
26 zippers;  
27       (18) "Clothing accessories and equipment", incidental items  
28 worn on the person or in conjunction with clothing. Clothing  
29 accessories and equipment are mutually exclusive of clothing,  
30 sport or recreational equipment, and protective equipment;  
31       (19) "Coin-operated telephone service", a  
32 telecommunications service paid for by inserting money into a  
33 telephone accepting direct deposits of money to operate;  
34       (20) "Communications channel", a physical or virtual path  
35 of communications over which signals are transmitted between or  
36 among customer channel termination points;  
37       (21) "Computer", an electronic device that accepts

1 information in digital or similar form and manipulates it for a  
2 result based on a sequence of instructions;

3 (22) "Computer software", a set of coded instructions  
4 designed to cause a computer or automatic data processing  
5 equipment to perform a task. Computer software shall not include  
6 specified digital products, digital audio-visual works, digital  
7 audio works, or digital books;

8 (23) "Conference bridging service", an ancillary service  
9 that links two or more participants of an audio or video  
10 conference call and may include the provision of a telephone  
11 number. Conference bridging service does not include the  
12 telecommunications services used to reach the conference bridge;

13 (24) "Customer", the person or entity that contracts with  
14 the seller of telecommunications services. If the end user of  
15 telecommunications services is not the contracting party, the end  
16 user of the telecommunications service is the customer of the  
17 telecommunication service, but this definition only applies to  
18 the purpose of sourcing sales of telecommunications services  
19 under section 144.043. Customer shall not include a reseller of  
20 telecommunications service or for mobile telecommunications  
21 service of a serving carrier under an agreement to serve the  
22 customer outside the home service provider's licensed service  
23 area;

24 (25) "Customer channel termination point", the location  
25 where the customer either inputs or receives the communication;

26 (26) "Delivered electronically", delivered to the purchaser  
27 by means other than tangible storage media;

28 (27) "Delivery charges", charges by the seller of personal  
29 property or services for preparation and delivery to a location  
30 designated by the purchaser of personal property or services,  
31 including but not limited to transportation, shipping, postage,  
32 handling, crating, and packing;

33 (28) "Detailed telecommunications billing service", an  
34 ancillary service of separately stating information pertaining to  
35 individual calls on a customer's billing statement;

36 (29) "Dietary supplement", any product, other than tobacco,  
37 intended to supplement the diet that contains one or more of the

1 following dietary ingredients: a vitamin; a mineral; an herb or  
2 other botanical; an amino acid; a dietary substance for use by  
3 humans to supplement the diet by increasing the total dietary  
4 intake; or a concentrate, metabolite, constituent, extract, or  
5 combination of any ingredient described above; and that is  
6 intended for ingestion in tablet, capsule, powder, softgel,  
7 gelcap, or liquid form, or if not intended for ingestion in such  
8 a form, is not represented as a conventional food and is not  
9 represented for use as a sole item of a meal or of the diet; and  
10 that is required to be labeled as a dietary supplement,  
11 identifiable by the supplemental facts box found on the label and  
12 as required under 21 CFR Section 101.36;

13 (30) "Digital audio works", works that result from the  
14 fixation of a series of musical, spoken, or other sounds,  
15 including ringtones;

16 (31) "Digital audio-visual works", a series of related  
17 images which, when shown in succession, impart an impression of  
18 motion, together with accompanying sounds, if any;

19 (32) "Digital books", works that are generally recognized  
20 in the ordinary and usual sense as books;

21 (33) "Direct mail", printed material delivered or  
22 distributed by United States mail or other delivery service to a  
23 mass audience or to addressees on a mailing list provided by the  
24 purchaser or at the direction of the purchaser when the cost of  
25 the items is not billed directly to the recipients. Direct mail  
26 shall include tangible personal property supplied directly or  
27 indirectly by the purchaser to the direct mail seller for  
28 inclusion in the package containing the printed material. Direct  
29 mail shall not include multiple items of printed material  
30 delivered to a single address;

31 (34) "Directory assistance", an ancillary service of  
32 providing telephone number information, or address information;

33 (35) "Drug":

34 (a) A compound, substance, or preparation, and any  
35 component of a compound, substance, or preparation, other than  
36 food and food ingredients, dietary supplements, alcoholic  
37 beverages, or grooming and hygiene products:

1 a. Recognized in the official United States Pharmacopoeia,  
2 official Homeopathic Pharmacopoeia of the United States, or  
3 official National Formulary, or supplement to any of them;

4 b. Intended for use in the diagnosis, cure, mitigation,  
5 treatment, or prevention of disease; or

6 c. Intended to affect the structure or any function of the  
7 body;

8 (b) Drug shall include insulin and medical oxygen;

9 (36) "Durable medical equipment", equipment including  
10 repair and replacement parts for same, excluding mobility  
11 enhancing equipment. Durable medical equipment:

12 (a) Can withstand repeated use;

13 (b) Is primarily and customarily used to serve a medical  
14 purpose;

15 (c) Generally is not useful to a person in the absence of  
16 illness or injury;

17 (d) Is not worn in or on the body;

18 (e) Is for home use;

19 (f) Is within the classification of devices eligible for MO  
20 HealthNet and Medicare reimbursement;

21 (g) Shall not include:

22 a. Kidney dialysis equipment not worn in or on the body,  
23 including repair and replacement parts; and

24 b. Enteral feeding systems not worn in or on the body,  
25 including repair and replacement parts.

26  
27 As used in this subdivision, repair and replacement parts shall  
28 include all components or attachments used in conjunction with  
29 the durable medical equipment;

30 (37) "Electronic", relating to technology having  
31 electrical, digital, magnetic, wireless, optical,  
32 electromagnetic, or similar capabilities;

33 (38) "End user", the person who utilizes the  
34 telecommunication service. In case of an entity, "end user"  
35 means the individual who utilizes the service on behalf of the  
36 entity;

37 (39) "Energy star qualified product", a product that meets

1 the energy efficient guidelines set by the United States  
2 Environmental Protection Agency and the United States Department  
3 of Energy that is authorized to carry the Energy Star label.  
4 Covered products are those listed at [www.energystar.gov](http://www.energystar.gov) or  
5 successor address;

6 (40) "Engages in business activities within this state",  
7 includes:

8 (a) Purposefully or systematically exploiting the market  
9 provided by this state by any media-assisted, media-facilitated,  
10 or media-solicited means, including but not limited to direct  
11 mail advertising, distribution of catalogs, computer-assisted  
12 shopping, telephone, television, radio, or other electronic  
13 media, or magazine or newspaper advertisements, or other media;  
14 or

15 (b) Being owned or controlled by the same interests which  
16 own or control any seller engaged in the same or similar line of  
17 business in this state; or

18 (c) Maintaining or having a franchisee or licensee  
19 operating under the seller's trade name in this state if the  
20 franchisee or licensee is required to collect sales tax under  
21 sections 144.010 to 144.525; or

22 (d) Soliciting sales or taking orders by sales agents or  
23 traveling representatives;

24 (41) "Food and food ingredients", substances, whether in  
25 liquid, concentrated, solid, frozen, dried, or dehydrated form,  
26 that are sold for ingestion or chewing by humans and are consumed  
27 for their taste or nutritional value. Food and food ingredients  
28 shall not include alcoholic beverages, tobacco, or dietary  
29 supplements;

30 (42) "Food sold through a vending machine", food dispensed  
31 from a machine or other mechanical device that accepts payment;

32 (43) "Grooming and hygiene products", soaps and cleaning  
33 solutions, shampoo, toothpaste, mouthwash, antiperspirants, and  
34 suntan lotions and screens, regardless of whether the items meet  
35 the definition of over-the-counter drugs;

36 [(4)] (44) "Gross receipts" [, ] or "sales price":

37 (a) Except as provided in section 144.012, [means the total

1 amount of the sale price of the sales at retail including any  
2 services other than charges incident to the extension of credit  
3 that are a part of such sales made by the businesses herein  
4 referred to, capable of being valued in money, whether received  
5 in money or otherwise; except that, the term "gross receipts"  
6 shall not include the sale price of property returned by  
7 customers when the full sale price thereof is refunded either in  
8 cash or by credit. In determining any tax due under sections  
9 144.010 to 144.525 on the gross receipts, charges incident to the  
10 extension of credit shall be specifically exempted. For the  
11 purposes of sections 144.010 to 144.525 the total amount of the  
12 sale price above mentioned shall be deemed to be the amount  
13 received. It shall also include the lease or rental  
14 consideration where the right to continuous possession or use of  
15 any article of tangible personal property is granted under a  
16 lease or contract and such transfer of possession would be  
17 taxable if outright sale were made and, in such cases, the same  
18 shall be taxable as if outright sale were made and considered as  
19 a sale of such article, and the tax shall be computed and paid by  
20 the lessee upon the rentals paid;] applies to the measure subject  
21 to sales tax and means the total amount of consideration,  
22 including cash, credit, property, and services, for which  
23 personal property or services are sold, leased, or rented, valued  
24 in money, whether received in money or otherwise, without any  
25 deduction for the following:

- 26 a. The seller's cost of the property sold;
  - 27 b. The cost of materials used, labor or service cost,  
28 interest, losses, all costs of transportation to the seller, all  
29 taxes imposed on the seller, and any other expense of the seller;
  - 30 c. Charges by the seller for any services necessary to  
31 complete the sale, other than delivery and installation charges;
  - 32 d. Delivery charges; and
  - 33 e. Credit for any trade-in;
- 34 (b) Shall not include:
- 35 a. Discounts, including cash, term, or coupons that are not  
36 reimbursed by a third party that are allowed by a seller and  
37 taken by a purchaser on a sale;

1 b. Interest, financing, and carrying charges from credit  
2 extended on the sale of personal property or services, if the  
3 amount is separately stated on the invoice, bill of sale or  
4 similar document given to the purchaser; and

5 c. Any taxes legally imposed directly on the consumer that  
6 are separately stated on the invoice, bill of sale or similar  
7 document given to the purchaser;

8 (c) Shall include consideration received by the seller from  
9 third parties if:

10 a. The seller actually receives consideration from a party  
11 other than the purchaser and the consideration is directly  
12 related to a price reduction or discount on the sale;

13 b. The seller has an obligation to pass the price reduction  
14 or discount through to the purchaser;

15 c. The amount of the consideration attributable to the sale  
16 is fixed and determinable by the seller at the time of the sale  
17 of the item to the purchaser; and

18 d. One of the following criteria is met:

19 (i) The purchaser presents a coupon, certificate or other  
20 documentation to the seller to claim a price reduction or  
21 discount where the coupon, certificate or documentation is  
22 authorized, distributed, or granted by a third party with the  
23 understanding that the third party will reimburse any seller to  
24 whom the coupon, certificate or documentation is presented;

25 (ii) The purchaser identifies himself or herself to the  
26 seller as a member of a group or organization entitled to a price  
27 reduction or discount (a preferred customer card that is  
28 available to any patron does not constitute membership in such a  
29 group); or

30 (iii) The price reduction or discount is identified as a  
31 third-party price reduction or discount on the invoice received  
32 by the purchaser or on a coupon, certificate or other  
33 documentation presented by the purchaser;

34 (45) "Home service provider", the same as such term is  
35 defined in Section 124(5) of Public Law 106-252, Mobile  
36 Telecommunications Sourcing Act;

37 (46) "Lease or rental":

1 (a) Any transfer of possession or control of tangible  
2 personal property for a fixed or indeterminate term for  
3 consideration. A lease or rental may include future options to  
4 purchase or extend;

5 (b) Lease or rental shall not include:

6 a. A transfer of possession or control of property under a  
7 security agreement or deferred payment plan that requires the  
8 transfer of title upon completion of the required payments;

9 b. A transfer of possession or control of property under an  
10 agreement that requires the transfer of title upon completion of  
11 required payments and where any payment of an option price does  
12 not exceed the greater of one hundred dollars or one percent of  
13 the total required payments;

14 c. Providing tangible personal property along with an  
15 operator for a fixed or indeterminate period of time provided  
16 that the operator is necessary for the equipment to perform as  
17 designed and the operator does more than maintain, inspect, or  
18 set up the tangible personal property;

19 (c) Lease or rental includes agreements covering motor  
20 vehicles and trailers where the amount of consideration may be  
21 increased or decreased by reference to the amount realized upon  
22 sale or disposition of the property as defined in 26 U.S.C.  
23 Section 7701(h)(1), as amended;

24 (47) "Light aircraft", a light airplane that seats no more  
25 than four persons, with a gross weight of three thousand pounds  
26 or less, which is primarily used for recreational flying or  
27 flight training;

28 (48) "Light aircraft kit", factory manufactured light  
29 aircraft parts and components, including engine, propeller,  
30 instruments, wheels, brakes, and air frame parts which make up a  
31 complete aircraft kit or partial kit designed to be assembled  
32 into a light aircraft and then operated by a qualified light  
33 aircraft purchaser for recreational and educational purposes;

34 (49) "Light aircraft parts and components", manufactured  
35 light aircraft parts, including air frame and engine parts, that  
36 are required by the qualified light aircraft purchaser to  
37 complete a light aircraft kit, or spare or replacement parts for

1 an already completed light aircraft;

2 [(5)] (50) "Livestock", cattle, calves, sheep, swine,  
3 ratite birds, including but not limited to, ostrich and emu,  
4 aquatic products as defined in section 277.024, llamas, alpaca,  
5 buffalo, elk documented as obtained from a legal source and not  
6 from the wild, goats, horses, other equine, or rabbits raised in  
7 confinement for human consumption;

8 [(6)] (51) "Load and leave", delivery to the purchaser by  
9 use of a tangible storage media where the tangible storage media  
10 is not physically transferred to the purchaser;

11 (52) "Maintains a place of business in this state",  
12 includes maintaining, occupying, or using, permanently or  
13 temporarily, directly or indirectly, or through a subsidiary, or  
14 agent, by whatever name called, an office, place of distribution,  
15 sales or sample room or place, warehouse or storage place, or  
16 other place of business;

17 (53) "Mobile telecommunications service", the same as such  
18 term is defined in Section 124(7) of Public Law 106-252, Mobile  
19 Telecommunications Sourcing Act;

20 (54) "Mobility enhancing equipment", equipment, including  
21 repair and replacement parts to same, which:

22 (a) Is primarily and customarily used to provide or  
23 increase the ability to move from one place to another and which  
24 is appropriate for use either in a home or a motor vehicle; and

25 (b) Is not generally used by persons with normal mobility;  
26 and

27 (c) Is within the classification of devices eligible for MO  
28 HealthNet and Medicare reimbursement.

29  
30 Mobility enhancement equipment shall not include durable medical  
31 equipment or any motor vehicle or equipment on a motor vehicle  
32 normally provided by a motor vehicle manufacturer;

33 (55) "Model 1 seller", a seller registered under the  
34 agreement that has selected a certified service provider as its  
35 agent to perform all the seller's sales and use tax functions,  
36 other than the seller's obligation to remit tax on its own  
37 purchases;

1 (56) "Model 2 seller", a seller that has selected a  
2 certified automated system (CAS) to perform part of its sales and  
3 use tax functions, but retains responsibility for remitting the  
4 tax;

5 (57) "Model 3 seller", a seller registered under the  
6 agreement that has sales in at least five member states, has  
7 total annual sales revenue of at least five hundred million  
8 dollars, has a proprietary system that calculates the amount of  
9 tax due each jurisdiction, and has entered into a performance  
10 agreement with the member states that establishes a tax  
11 performance standard for the seller. As used in this  
12 subdivision, a seller shall include an affiliated group of  
13 sellers using the same proprietary system;

14 (58) "Model 4 seller", a seller that is registered under  
15 the agreement and is not a Model 1 Seller, a Model 2 Seller or a  
16 Model 3 Seller;

17 (59) "Motor vehicle leasing company" [shall be], a company  
18 obtaining a permit from the director of revenue to operate as a  
19 motor vehicle leasing company. Not all persons renting or  
20 leasing trailers or motor vehicles need to obtain such a permit;  
21 however, no person failing to obtain such a permit may avail  
22 itself of the optional tax provisions of subsection 5 of section  
23 144.070, as hereinafter provided;

24 [(7)] (60) "Other direct mail", any direct mail that is not  
25 advertising and promotional direct mail regardless of whether  
26 advertising and promotional direct mail is included in the same  
27 mailing. Other direct mail includes, but is not limited to:

28 (a) Transactional direct mail that contains personal  
29 information specific to the one addressee including, but not  
30 limited to, invoices, bills, statements of account, and payroll  
31 advices;

32 (b) Any legally required mailings including, but not  
33 limited to, privacy notices, tax reports, and stockholder  
34 reports; and

35 (c) Other nonpromotional direct mail delivered to existing  
36 or former shareholders, customers, employees, or agents  
37 including, but not limited to, newsletters and informational

1 pieces.

2  
3 Other direct mail shall not include the development of billing  
4 information or the provision of any data processing service that  
5 is more than incidental;

6 (61) "Over-the-counter drug", a drug, excluding grooming  
7 and hygiene products, that contains a label that identifies the  
8 product as a drug as required by 21 CFR Section 201.66 and  
9 includes:

10 (a) A drug facts panel; or

11 (b) A statement of the active ingredients with a list of  
12 those ingredients contained in the compound, substance, or  
13 preparation;

14 (62) "Person" includes any individual, firm, copartnership,  
15 joint adventure, association, corporation, municipal or private,  
16 and whether organized for profit or not, state, county, political  
17 subdivision, state department, commission, board, bureau or  
18 agency, [except the state transportation department,] estate,  
19 trust, business trust, receiver or trustee appointed by the state  
20 or federal court, syndicate, or any other group or combination  
21 acting as a unit, and the plural as well as the singular number,  
22 or any other legal entity;

23 [(8)] (63) "Place of primary use", the street address  
24 representative of where the customer's use of the  
25 telecommunications service primarily occurs, which shall be the  
26 residential street address or the primary business street address  
27 of the customer. In the case of mobile telecommunications  
28 services, place of primary use shall be within the licensed  
29 service area of the home service provider;

30 (64) "Post-paid calling service", the telecommunications  
31 service obtained by making a payment on a call-by-call basis  
32 either through the use of a credit card or payment mechanism such  
33 as a bank card, travel card, credit card, or debit card, or by  
34 charge made to a telephone number which is not associated with  
35 the origination or termination of the telecommunications service.  
36 A post-paid calling service includes a telecommunications  
37 service, except a prepaid wireless calling service, that would be

1 a prepaid calling service except it is not exclusively a  
2 telecommunications service;

3 (65) "Prepaid calling service", the right to access  
4 exclusively telecommunications services, which must be paid for  
5 in advance and which enables the origination of calls using an  
6 access number or authorization code, whether manually or  
7 electronically dialed, and that is sold in predetermined units or  
8 dollars of which the number declines with use in a known amount;

9 (66) "Prepaid wireless calling service", a  
10 telecommunications service that provides the right to utilize  
11 mobile wireless services as well as other nontelecommunications  
12 services, including the download of digital products delivered  
13 electronically, content and ancillary services, which must be  
14 paid for in advance and that is sold in predetermined units or  
15 dollars of which the number declines with use in a known amount;

16 (67) "Prepared food", food sold in a heated state or heated  
17 by the seller; two or more food ingredients mixed or combined by  
18 the seller for sale as a single item; or food sold with eating  
19 utensils provided by the seller, including plates, knives, forks,  
20 spoons, glasses, cups, napkins, or straws. A plate shall not  
21 include a container or packaging used to transport the food.  
22 Prepared food shall not include food that is only cut,  
23 repackaged, or pasteurized by the seller and eggs, fish, meat,  
24 poultry, and foods containing these raw animal foods requiring  
25 cooking by the consumer as recommended by the Food and Drug  
26 Administration in Chapter 3, Part 401.11 of the Food Code so as  
27 to prevent food borne illnesses;

28 (68) "Prescription", an order, formula, or recipe issued in  
29 any form of oral, written, electronic, or other means of  
30 transmission by a duly licensed practitioner authorized by the  
31 laws of the state;

32 (69) "Prewritten computer software", computer software,  
33 including prewritten upgrades, which is not designed and  
34 developed by the author or other creator to the specifications of  
35 a specific purchaser. The combining of two or more prewritten  
36 computer software programs or prewritten portions thereof shall  
37 not cause the combination to be other than prewritten computer

1 software. Prewritten computer software shall include software  
2 designed and developed by the author or other creator to the  
3 specifications of a specific purchaser when it is sold to a  
4 person other than the specific purchaser. Where a person  
5 modifies or enhances computer software of which the person is not  
6 the author or creator, the person shall be deemed to be the  
7 author or creator only of such person's modifications or  
8 enhancements. Prewritten computer software or a prewritten  
9 portion thereof that is modified or enhanced to any degree, where  
10 such modification or enhancement is designed and developed to the  
11 specifications of a specific purchaser, remains prewritten  
12 computer software; provided, however, that where there is a  
13 reasonable, separately stated charge or an invoice or other  
14 statement of the price given to the purchaser for such  
15 modification or enhancement, such modification or enhancement  
16 shall not constitute prewritten computer software;

17 (70) "Private communication service", a telecommunications  
18 service that entitles the customer to exclusive or priority use  
19 of a communications channel or group of channels between or among  
20 termination points, regardless of the manner in which such  
21 channel or channels are connected, and includes switching  
22 capacity, extension lines, stations, and any other associated  
23 services that are provided in connection with the use of such  
24 channel or channels;

25 (71) "Product-based exemption", an exemption based on the  
26 description of the product and not based on who purchases the  
27 product or how the purchaser intends to use the product;

28 (72) "Product which is intended to be sold ultimately for  
29 final use or consumption", tangible personal property, or any  
30 service that is subject to state or local sales or use taxes, or  
31 any tax that is substantially equivalent to these taxes, in this  
32 state or any other state;

33 (73) "Prosthetic device", a replacement, corrective, or  
34 supportive device including repair and replacement parts for same  
35 worn on or in the body to artificially replace a missing portion  
36 of the body, prevent or correct physical deformity or  
37 malfunction, or support a weak or deformed portion of the body.

1 The term "prosthetic device" shall not include corrective  
2 eyeglasses or contact lenses and shall be limited to the  
3 classification of devices eligible for MO HealthNet and Medicare  
4 reimbursement;

5 (74) "Protective equipment", items for human wear and  
6 designed as protection of the wearer against injury or disease or  
7 as protection against damage or injury of other persons or  
8 property but not suitable for general use. Protective equipment  
9 is mutually exclusive of clothing, clothing accessories or  
10 equipment, and sport or recreational equipment;

11 (75) "Purchase", the acquisition of the ownership of, or  
12 title to, tangible personal property, through a sale, as defined  
13 herein, for the purpose of storage, use or consumption in this  
14 state;

15 (76) "Purchase price", applies to the measure subject to  
16 use tax and has the same meaning as sales price;

17 (77) "Purchaser" [means], a person [who purchases tangible]  
18 to whom a sale of personal property is made or to whom [are  
19 rendered services, receipts from which are taxable under sections  
20 144.010 to 144.525] a service is furnished;

21 [(9)] (78) "Qualified light aircraft purchaser", a  
22 purchaser of a light aircraft, light aircraft kit, light aircraft  
23 parts or components who is a nonresident of this state, who will  
24 transport the light aircraft, light aircraft kit, light aircraft  
25 parts or components outside this state within ten days after the  
26 date of purchase, and who will register any light aircraft so  
27 purchased in another state or country. Such purchaser shall not  
28 base such aircraft in this state and such purchaser shall not be  
29 a resident of the state unless such purchaser has paid sales or  
30 use tax on such aircraft in another state;

31 (79) "Receive" or "receipt", taking possession of tangible  
32 personal property; making first use of services; or taking  
33 possession or making first use of digital goods, whichever comes  
34 first. Receive and receipt shall not include possession by a  
35 shipping company on behalf of the purchaser;

36 (80) "Registered under the agreement", registration by a  
37 seller with the member states under the central registration

1 system provided in Article IV of the agreement;

2 (81) "Research or experimentation activities" are the  
3 development of an experimental or pilot model, plant process,  
4 formula, invention or similar property, and the improvement of  
5 existing property of such type. Research or experimentation  
6 activities do not include activities such as ordinary testing or  
7 inspection of materials or products for quality control,  
8 efficiency surveys, advertising promotions or research in  
9 connection with literary, historical or similar projects;

10 [(10) "Sale" or "sales" includes installment and credit  
11 sales, and the exchange of properties as well as the sale thereof  
12 for money, every closed transaction constituting a sale, and  
13 means any transfer, exchange or barter, conditional or otherwise,  
14 in any manner or by any means whatsoever, of tangible personal  
15 property for valuable consideration and the rendering, furnishing  
16 or selling for a valuable consideration any of the substances,  
17 things and services herein designated and defined as taxable  
18 under the terms of sections 144.010 to 144.525;

19 [(11)] (82) "Sale at retail" [means any transfer made by any  
20 person engaged in business as defined herein of the ownership of,  
21 or title to, tangible personal property to the purchaser, for use  
22 or consumption and not for resale in any form as tangible  
23 personal property, for a valuable consideration; except that, for  
24 the purposes of sections 144.010 to 144.525 and the tax imposed  
25 thereby: (i) purchases of tangible personal property made by  
26 duly licensed physicians, dentists, optometrists and  
27 veterinarians and used in the practice of their professions shall  
28 be deemed to be purchases for use or consumption and not for  
29 resale; and (ii) the selling of computer printouts, computer  
30 output or microfilm or microfiche and computer-assisted photo  
31 compositions to a purchaser to enable the purchaser to obtain for  
32 his or her own use the desired information contained in such  
33 computer printouts, computer output on microfilm or microfiche  
34 and computer-assisted photo compositions shall be considered as  
35 the sale of a service and not as the sale of tangible personal  
36 property] or "retail sale", any sale, lease, or rental for any  
37 purpose other than for resale, sublease, or subrent. Purchases

1 of tangible personal property made by duly licensed physicians,  
2 dentists, optometrists, and veterinarians and used in the  
3 practice of their professions shall be deemed to be purchases for  
4 use or consumption and not for resale. Where necessary to  
5 conform to the context of sections 144.010 to 144.525 and the tax  
6 imposed thereby, the term "sale at retail" shall be construed to  
7 embrace:

8 (a) Sales of admission tickets, cash admissions, charges  
9 and fees to or in places of amusement, entertainment and  
10 recreation, games and athletic events;

11 (b) Sales of electricity, electrical current, water and  
12 gas, natural or artificial, to domestic, commercial or industrial  
13 consumers;

14 (c) Sales of local and long distance telecommunications  
15 service to telecommunications subscribers and to others through  
16 equipment of telecommunications subscribers for the transmission  
17 of messages and conversations, and the sale, rental or leasing of  
18 all equipment or services pertaining or incidental thereto;

19 (d) Sales of service for transmission of messages by  
20 telegraph companies;

21 (e) Sales or charges for all rooms, meals and drinks  
22 furnished at any hotel, motel, tavern, inn, restaurant, eating  
23 house, drugstore, dining car, tourist camp, tourist cabin, or  
24 other place in which rooms, meals or drinks are regularly served  
25 to the public;

26 (f) Sales of tickets by every person operating a railroad,  
27 sleeping car, dining car, express car, boat, airplane, and such  
28 buses and trucks as are licensed by the division of motor carrier  
29 and railroad safety of the department of economic development of  
30 Missouri, engaged in the transportation of persons for hire;

31 (83) "School art supply":

32 (a) An item commonly used by a student in a course of study  
33 for artwork. The term is mutually exclusive of the terms school  
34 supply, school instructional material, and school computer  
35 supply;

36 (b) The following is an all-inclusive list:

37 a. Clay and glazes;

- 1 b. Paints, acrylic, tempora, and oil;  
2 c. Paintbrushes for artwork;  
3 d. Sketch and drawing pads; and  
4 e. Watercolors;  
5 (84) "School computer supply":  
6 (a) An item commonly used by a student in a course of study  
7 in which a computer is used. The term is mutually exclusive of  
8 the terms school supply, school art supply, and school  
9 instructional material.  
10 (b) The following is an all-inclusive list:  
11 a. Computer storage media, diskettes, compact disks;  
12 b. Handheld electronic schedulers, except devices that are  
13 cellular phones;  
14 c. Personal digital assistants, except devices that are  
15 cellular phones; and  
16 d. Computer printers and printer supplies for computers,  
17 printer paper, and printer ink;  
18 (85) "School instructional material":  
19 (a) Written material commonly used by a student in a course  
20 of study as a reference and to learn the subject being taught.  
21 The term is mutually exclusive of the terms school supply, school  
22 art supply, and school computer supply;  
23 (b) The following is an all-inclusive list:  
24 a. Reference books;  
25 b. Reference maps and globes;  
26 c. Textbooks; and  
27 d. Workbooks;  
28 (86) "School supply":  
29 (a) An item commonly used by a student in a course of  
30 study. The term is mutually exclusive of the terms school art  
31 supply, school instructional material, and school computer  
32 supply;  
33 (b) The following is an all-inclusive list:  
34 a. Binders;  
35 b. Book bags;  
36 c. Calculators;  
37 d. Cellophane tape;

- 1     e. Blackboard chalk;  
2     f. Compasses;  
3     g. Composition books;  
4     h. Crayons;  
5     i. Erasers;  
6     j. Folders, expandable, pocket, plastic, and manila;  
7     k. Glue, paste, and paste sticks;  
8     l. Highlighters;  
9     m. Index cards;  
10    n. Index card boxes;  
11    o. Legal pads;  
12    p. Lunch boxes;  
13    q. Markers;  
14    r. Notebooks;  
15    s. Paper, loose leaf notebook paper, copy paper, graph  
16 paper, tracing paper, manila paper, colored paper, poster board,  
17 and construction paper;  
18    t. Pencil boxes and other school supply boxes;  
19    u. Pencil sharpeners;  
20    v. Pencils;  
21    w. Pens;  
22    x. Protractors;  
23    y. Rulers;  
24    z. Scissors; and  
25    aa. Writing tablets;  
26        [(12)] (87) "Seller" means a person [selling or furnishing  
27 tangible] making sales, leases, or rentals of personal property  
28 or [rendering services, on the receipts from which a tax is  
29 imposed pursuant to section 144.020] services;  
30        (88) "Selling agent", every person acting as a  
31 representative of a principal, when such principal is not  
32 registered with the director of revenue of the state of Missouri  
33 for the collection of the taxes imposed under this chapter and  
34 who receives compensation by reason of the sale of tangible  
35 personal property of the principal, if such property is to be  
36 stored, used, or consumed in this state;  
37        (89) "Service address":

1 (a) The location of the telecommunications equipment to  
2 which a customer's call is charged and from which the call  
3 originates or terminates, regardless of where the call is billed  
4 or paid;

5 (b) If the location in paragraph (a) of this subdivision is  
6 not known, "service address" means the origination point of the  
7 signal of the telecommunications services first identified by  
8 either the seller's telecommunications system or in information  
9 received by the seller from its service provider, where the  
10 system used to transport such signals is not that of the seller;

11 (c) If the location in paragraphs (a) and (b) of this  
12 subdivision are not known, the service address shall be the  
13 location of the customer's place of primary use;

14 (90) "Specified digital products", electronically  
15 transferred digital audio-visual works, digital audio works, and  
16 digital books;

17 (91) "Sport or recreational equipment", items designed for  
18 human use and worn in conjunction with an athletic or  
19 recreational activity that are not suitable for general use.  
20 Sport or recreational equipment are mutually exclusive of  
21 clothing, clothing accessories or equipment, and protective  
22 equipment;

23 (92) "State", any state of the United States, the District  
24 of Columbia, and the Commonwealth of Puerto Rico;

25 (93) "Storage", any keeping or retention in this state of  
26 tangible personal property purchased from a vendor, except  
27 property for sale or property that is temporarily kept or  
28 retained in this state for subsequent use outside the state;

29 (94) "Tangible personal property", personal property that  
30 can be seen, weighed, measured, felt, or touched, or that is in  
31 any other manner perceptible to the senses. Tangible personal  
32 property shall include electricity, water, gas, steam, and  
33 prewritten computer software. Tangible personal property shall  
34 not include specified digital products, digital audio-visual  
35 works, digital audio works, or digital books;

36 [(13) The noun] (95) "Tax" [means], either the tax payable  
37 by the purchaser of a commodity or service subject to tax, or the

1 aggregate amount of taxes due from the vendor of such commodities  
2 or services during the period for which he or she is required to  
3 report his or her collections, as the context may require;

4 (96) "Taxpayer", any person remitting the tax or who should  
5 remit the tax levied by this chapter;

6 (97) "Telecommunications nonrecurring charges", an amount  
7 billed for the installation, connection, change or initiation of  
8 telecommunications service received by the customer;

9 [(14)] (98) "Telecommunications service"[, for the purpose  
10 of this chapter, the transmission of information by wire, radio,  
11 optical cable, coaxial cable, electronic impulses, or other  
12 similar means. As used in this definition, "information" means  
13 knowledge or intelligence represented by any form of writing,  
14 signs, signals, pictures, sounds, or any other symbols.  
15 Telecommunications service does not include the following if such  
16 services are separately stated on the customer's bill or on  
17 records of the seller maintained in the ordinary course of  
18 business:

19 (a) Access to the internet, access to interactive computer  
20 services or electronic publishing services, except the amount  
21 paid for the telecommunications service used to provide such  
22 access;

23 (b) Answering services and one-way paging services;

24 (c) Private mobile radio services which are not two-way  
25 commercial mobile radio services such as wireless telephone,  
26 personal communications services or enhanced specialized mobile  
27 radio services as defined pursuant to federal law; or

28 (d) Cable or satellite television or music services; and

29 (15) "Product which is intended to be sold ultimately for  
30 final use or consumption" means tangible personal property, or  
31 any service that is subject to state or local sales or use taxes,  
32 or any tax that is substantially equivalent thereto, in this  
33 state or any other state.]:

34 (a) The electronic transmission, conveyance, or routing of  
35 voice, data, audio, video, or any other information or signals to  
36 a point, or between or among points;

37 (b) Telecommunications service shall include such

1 transmission, conveyance, or routing in which computer processing  
2 applications are used to act on the form, code, or protocol of  
3 the content for purposes of transmission, conveyance, or routing  
4 without regard to whether such service is referred to as voice  
5 over internet protocol services or is classified by the Federal  
6 Communications Commission as enhanced or value added;

7 (c) Telecommunications service shall include air-to-ground  
8 radiotelephone service, mobile telecommunications service,  
9 post-paid calling service, prepaid calling service, prepaid  
10 wireless calling service, and private communication service;

11 (d) Telecommunications service shall not include:

12 a. Data processing and information services that allow data  
13 to be generated, acquired, stored, processed, or retrieved and  
14 delivered by an electronic transmission to a purchaser where such  
15 purchaser's primary purpose for the underlying transaction is the  
16 processed data or information;

17 b. Installation or maintenance of wiring or equipment on a  
18 customer's premises;

19 c. Tangible personal property;

20 d. Advertising, including but not limited to directory  
21 advertising;

22 e. Billing and collection services provided to third  
23 parties;

24 f. Internet access service;

25 g. Radio and television audio and video programming  
26 services, regardless of the medium, including the furnishing of  
27 transmission, conveyance, and routing of such services by the  
28 programming service provider. Radio and television audio and  
29 video programming services shall include but not be limited to  
30 cable service, as defined in 47 U.S.C. Section 522(6), as  
31 amended, and audio and video programming services delivered by  
32 commercial mobile radio service providers, as defined in 47 CFR  
33 20.3;

34 h. Ancillary services; or

35 i. Digital products delivered electronically, including,  
36 but not limited to, software, music, video, reading materials, or  
37 ring tones;

1 (99) "Transportation equipment", any of the following:

2 (a) Locomotives and railcars that are utilized for the  
3 carriage of persons or property in interstate commerce;

4 (b) Trucks and truck-tractors with a gross vehicle weight  
5 rating (GVWR) of ten thousand one pounds or greater, trailers,  
6 semitrailers, or passenger buses that are:

7 a. Registered through the International Registration Plan;  
8 and

9 b. Operated under authority of a carrier authorized and  
10 certificated by the United States Department of Transportation or  
11 another federal authority to engage in the carriage of persons or  
12 property in interstate commerce;

13 (c) Aircraft that are operated by air carriers authorized  
14 and certificated by the United States Department of  
15 Transportation or another federal or a foreign authority to  
16 engage in the carriage of persons or property in interstate or  
17 foreign commerce;

18 (d) Containers designed for use on and component parts  
19 attached or secured on the items set forth in paragraphs (a) to  
20 (c) of this subdivision;

21 (100) "Tobacco", cigarettes, cigars, chewing or pipe  
22 tobacco, or any other item that contains tobacco;

23 (101) "Use", the exercise of any right or power over  
24 tangible personal property incident to the ownership or control  
25 of that property, except that it does not include the temporary  
26 storage of property in this state for subsequent use outside the  
27 state, or the sale of the property in the regular course of  
28 business;

29 (102) "Use-based exemption", an exemption based on a  
30 specified use of the product by the purchaser;

31 (103) "Vendor", every person engaged in making sales of  
32 tangible personal property by mail order, by advertising, by  
33 agent or peddling tangible personal property, soliciting or  
34 taking orders for sales of tangible personal property, for  
35 storage, use or consumption in this state, all salesmen,  
36 solicitors, hawkers, representatives, consignees, peddlers or  
37 canvassers, as agents of the dealers, distributors, consignors,

1 supervisors, principals or employers under whom they operate or  
2 from whom they obtain the tangible personal property sold by  
3 them, and every person who maintains a place of business in this  
4 state, maintains a stock of goods in this state, or engages in  
5 business activities within this state and every person who  
6 engages in this state in the business of acting as a selling  
7 agent for persons not otherwise vendors as defined in this  
8 subdivision. Irrespective of whether they are making sales on  
9 their own behalf or on behalf of the dealers, distributors,  
10 consignors, supervisors, principals or employers, they shall be  
11 regarded as vendors and the dealers, distributors, consignors,  
12 supervisors, principals or employers shall be regarded as vendors  
13 for the purposes of sections 144.600 to 144.745. A person shall  
14 not be considered a vendor for the purposes of sections 144.600  
15 to 144.745 if all of the following apply:

16 (a) The person's total gross receipts did not exceed five  
17 hundred thousand dollars in this state, or twelve and one-half  
18 million dollars in the entire United States, in the immediately  
19 preceding calendar year;

20 (b) The person maintains no place of business in this  
21 state; and

22 (c) The person has no selling agents in this state.

23 2. For purposes of the taxes imposed under sections 144.010  
24 to 144.525, and any other provisions of law pertaining to sales  
25 or use taxes which incorporate the provisions of sections 144.010  
26 to 144.525 by reference, the term "manufactured homes" shall have  
27 the same meaning given it in section 700.010.

28 3. Sections 144.010 to 144.525 may be known and quoted as  
29 the "Sales Tax Law".

30 144.014. 1. Notwithstanding other provisions of law to the  
31 contrary, beginning October 1, 1997, the tax levied and imposed  
32 pursuant to sections 144.010 to 144.525 and sections 144.600 to  
33 144.746 on all retail sales of food and food ingredients shall be  
34 at the rate of one percent. The revenue derived from the one  
35 percent rate pursuant to this section shall be deposited by the  
36 state treasurer in the school district trust fund and shall be  
37 distributed as provided in section 144.701.

1           2. [For the purposes of this section, the term "food" shall  
2 include only those products and types of food for which food  
3 stamps may be redeemed pursuant to the provisions of the Federal  
4 Food Stamp Program as contained in 7 U.S.C. Section 2012, as that  
5 section now reads or as it may be amended hereafter, and shall  
6 include food dispensed by or through vending machines. For the  
7 purpose of this section,] Except for food sold through vending  
8 [machine sales, the term "food"] machines, subsection 1 of this  
9 section shall not [include] apply to food or drink sold by any  
10 establishment where the gross receipts derived from the sale of  
11 food prepared by such establishment for immediate consumption on  
12 or off the premises of the establishment constitutes more than  
13 eighty percent of the total gross receipts of that establishment,  
14 regardless of whether such prepared food is consumed on the  
15 premises of that establishment, including, but not limited to,  
16 sales of food by any restaurant, fast food restaurant,  
17 delicatessen, eating house, or café."; and  
18

19           Further amend said bill, Page 17, Section 144.021, Line 13,  
20 by inserting after all of said line the following:

21           "144.022. 1. In the case of a bundled transaction that  
22 includes any of the following: telecommunication service,  
23 ancillary service, internet access, or audio or video programming  
24 service:

25           (1) If the price is attributable to products that are  
26 taxable and products that are nontaxable, the portion of the  
27 price attributable to the nontaxable products may be subject to  
28 tax unless the provider can identify by reasonable and verifiable  
29 standards such portion from its books and records that are kept  
30 in the regular course of business for other purposes, including,  
31 but not limited to, nontax purposes;

32           (2) If the price is attributable to products that are  
33 subject to tax at different tax rates, the total price shall be  
34 treated as attributable to the products subject to tax at the  
35 highest tax rate unless the provider can identify by reasonable  
36 and verifiable standards the portion of the price attributable to  
37 the products subject to tax at the lower rate from its books and

1 records that are kept in the regular course of business for other  
2 purposes, including, but not limited to, nontax purposes;

3 (3) The provisions of this section shall apply unless  
4 otherwise provided by federal law.

5 2. In the case of a transaction that includes an optional  
6 computer software maintenance contract for prewritten computer  
7 software, the following provisions apply:

8 (1) If an optional computer software maintenance contract  
9 only obligates the vendor to provide upgrades and updates, it  
10 shall be characterized as a sale of prewritten computer software;

11 (2) If an optional computer software maintenance contract  
12 only obligates the vendor to provide support services, it shall  
13 be characterized as a sale of services and not a sale of tangible  
14 personal property;

15 (3) If an optional computer software maintenance contract  
16 is a bundled transaction in which both taxable and nontaxable or  
17 exempt products that are not separately itemized on the invoice  
18 or similar billing document, the purchase price under the  
19 contract shall be taxable."; and

20  
21 Further amend said bill, Pages 17 to 26, Section 144.030,  
22 Lines 1 to 300, by deleting all of said section and inserting in  
23 lieu thereof the following:

24 "144.030. 1. There is hereby specifically exempted from  
25 the provisions of sections 144.010 to 144.525 and from the  
26 computation of the tax levied, assessed or payable pursuant to  
27 sections 144.010 to 144.525 such retail sales as may be made in  
28 commerce between this state and any other state of the United  
29 States, or between this state and any foreign country, and any  
30 retail sale which the state of Missouri is prohibited from taxing  
31 pursuant to the Constitution or laws of the United States of  
32 America, and such retail sales of tangible personal property  
33 which the general assembly of the state of Missouri is prohibited  
34 from taxing or further taxing by the constitution of this state.

35 2. There are also specifically exempted from the provisions  
36 of the local sales tax law as defined in section 32.085, section  
37 238.235, and sections 144.010 to 144.525 and 144.600 to 144.761

1 and from the computation of the tax levied, assessed or payable  
2 pursuant to the local sales tax law as defined in section 32.085,  
3 section 238.235, and sections 144.010 to 144.525 and 144.600 to  
4 144.745:

5 (1) Motor fuel or special fuel subject to an excise tax of  
6 this state, unless all or part of such excise tax is refunded  
7 pursuant to section 142.824; or upon the sale at retail of fuel  
8 to be consumed in manufacturing or creating gas, power, steam,  
9 electrical current or in furnishing water to be sold ultimately  
10 at retail; or feed for livestock or poultry; or grain to be  
11 converted into foodstuffs which are to be sold ultimately in  
12 processed form at retail; or seed, limestone or fertilizer which  
13 is to be used for seeding, liming or fertilizing crops which when  
14 harvested will be sold at retail or will be fed to livestock or  
15 poultry to be sold ultimately in processed form at retail;  
16 economic poisons registered pursuant to the provisions of the  
17 Missouri pesticide registration law (sections 281.220 to 281.310)  
18 which are to be used in connection with the growth or production  
19 of crops, fruit trees or orchards applied before, during, or  
20 after planting, the crop of which when harvested will be sold at  
21 retail or will be converted into foodstuffs which are to be sold  
22 ultimately in processed form at retail;

23 (2) Materials, manufactured goods, machinery and parts  
24 which when used in manufacturing, processing, compounding,  
25 mining, producing or fabricating become a component part or  
26 ingredient of the new personal property resulting from such  
27 manufacturing, processing, compounding, mining, producing or  
28 fabricating and which new personal property is intended to be  
29 sold ultimately for final use or consumption; and materials,  
30 including without limitation, gases and manufactured goods,  
31 including without limitation slagging materials and firebrick,  
32 which are ultimately consumed in the manufacturing process by  
33 blending, reacting or interacting with or by becoming, in whole  
34 or in part, component parts or ingredients of steel products  
35 intended to be sold ultimately for final use or consumption;

36 (3) Materials, replacement parts and equipment purchased  
37 for use directly upon, and for the repair and maintenance or

1 manufacture of, motor vehicles, watercraft, railroad rolling  
2 stock or aircraft engaged as common carriers of persons or  
3 property;

4 (4) Motor vehicles registered in excess of fifty-four  
5 thousand pounds, and the trailers pulled by such motor vehicles,  
6 that are actually used in the normal course of business to haul  
7 property on the public highways of the state, and that are  
8 capable of hauling loads commensurate with the motor vehicle's  
9 registered weight; and the materials, replacement parts, and  
10 equipment purchased for use directly upon, and for the repair and  
11 maintenance or manufacture of such vehicles. For purposes of  
12 this subdivision "motor vehicle" and "public highway" shall have  
13 the meaning as ascribed in section 390.020;

14 (5) Replacement machinery, equipment, and parts and the  
15 materials and supplies solely required for the installation or  
16 construction of such replacement machinery, equipment, and parts,  
17 used directly in manufacturing, mining, fabricating or producing  
18 a product which is intended to be sold ultimately for final use  
19 or consumption; and machinery and equipment, and the materials  
20 and supplies required solely for the operation, installation or  
21 construction of such machinery and equipment, purchased and used  
22 to establish new, or to replace or expand existing, material  
23 recovery processing plants in this state. For the purposes of  
24 this subdivision, a "material recovery processing plant" means a  
25 facility that has as its primary purpose the recovery of  
26 materials into a usable product or a different form which is used  
27 in producing a new product and shall include a facility or  
28 equipment which are used exclusively for the collection of  
29 recovered materials for delivery to a material recovery  
30 processing plant but shall not include motor vehicles used on  
31 highways. For purposes of this section, the terms motor vehicle  
32 and highway shall have the same meaning pursuant to section  
33 301.010. Material recovery is not the reuse of materials within  
34 a manufacturing process or the use of a product previously  
35 recovered. The material recovery processing plant shall qualify  
36 under the provisions of this section regardless of ownership of  
37 the material being recovered;

1           (6) Machinery and equipment, and parts and the materials  
2 and supplies solely required for the installation or construction  
3 of such machinery and equipment, purchased and used to establish  
4 new or to expand existing manufacturing, mining or fabricating  
5 plants in the state if such machinery and equipment is used  
6 directly in manufacturing, mining or fabricating a product which  
7 is intended to be sold ultimately for final use or consumption;

8           (7) Tangible personal property which is used exclusively in  
9 the manufacturing, processing, modification or assembling of  
10 products sold to the United States government or to any agency of  
11 the United States government;

12           (8) Animals or poultry used for breeding or feeding  
13 purposes, or captive wildlife;

14           (9) Newsprint, ink, computers, photosensitive paper and  
15 film, toner, printing plates and other machinery, equipment,  
16 replacement parts and supplies used in producing newspapers  
17 published for dissemination of news to the general public;

18           (10) The rentals of films, records or any type of sound or  
19 picture transcriptions for public commercial display;

20           (11) Pumping machinery and equipment used to propel  
21 products delivered by pipelines engaged as common carriers;

22           (12) Railroad rolling stock for use in transporting persons  
23 or property in interstate commerce and motor vehicles licensed  
24 for a gross weight of twenty-four thousand pounds or more or  
25 trailers used by common carriers, as defined in section 390.020,  
26 in the transportation of persons or property;

27           (13) Electrical energy used in the actual primary  
28 manufacture, processing, compounding, mining or producing of a  
29 product, or electrical energy used in the actual secondary  
30 processing or fabricating of the product, or a material recovery  
31 processing plant as defined in subdivision (5) of this  
32 subsection, in facilities owned or leased by the taxpayer, if the  
33 total cost of electrical energy so used exceeds ten percent of  
34 the total cost of production, either primary or secondary,  
35 exclusive of the cost of electrical energy so used or if the raw  
36 materials used in such processing contain at least twenty-five  
37 percent recovered materials as defined in section 260.200. There

1 shall be a rebuttable presumption that the raw materials used in  
2 the primary manufacture of automobiles contain at least  
3 twenty-five percent recovered materials. For purposes of this  
4 subdivision, "processing" means any mode of treatment, act or  
5 series of acts performed upon materials to transform and reduce  
6 them to a different state or thing, including treatment necessary  
7 to maintain or preserve such processing by the producer at the  
8 production facility;

9 (14) Anodes which are used or consumed in manufacturing,  
10 processing, compounding, mining, producing or fabricating and  
11 which have a useful life of less than one year;

12 (15) Machinery, equipment, appliances and devices purchased  
13 or leased and used solely for the purpose of preventing, abating  
14 or monitoring air pollution, and materials and supplies solely  
15 required for the installation, construction or reconstruction of  
16 such machinery, equipment, appliances and devices;

17 (16) Machinery, equipment, appliances and devices purchased  
18 or leased and used solely for the purpose of preventing, abating  
19 or monitoring water pollution, and materials and supplies solely  
20 required for the installation, construction or reconstruction of  
21 such machinery, equipment, appliances and devices;

22 (17) Tangible personal property purchased by a rural water  
23 district;

24 (18) All amounts paid or charged for admission or  
25 participation or other fees paid by or other charges to  
26 individuals in or for any place of amusement, entertainment or  
27 recreation, games or athletic events, including museums, fairs,  
28 zoos and planetariums, owned or operated by a municipality or  
29 other political subdivision where all the proceeds derived  
30 therefrom benefit the municipality or other political subdivision  
31 and do not inure to any private person, firm, or corporation;

32 (19) All sales of [insulin and prosthetic or orthopedic  
33 devices as defined on January 1, 1980, by the federal Medicare  
34 program pursuant to Title XVIII of the Social Security Act of  
35 1965, including the items specified in Section 1862(a)(12) of  
36 that act, and also specifically including hearing aids and  
37 hearing aid supplies and all sales of drugs which may be legally

1 dispensed by a licensed pharmacist only upon a lawful  
2 prescription of a practitioner licensed to administer those  
3 items, including samples and materials used to manufacture  
4 samples which may be dispensed by a practitioner authorized to  
5 dispense such samples and all sales or rental of medical oxygen,  
6 home respiratory equipment and accessories, hospital beds and  
7 accessories and ambulatory aids, all sales or rental of manual  
8 and powered wheelchairs, stairway lifts, Braille writers,  
9 electronic Braille equipment and, if purchased or rented by or on  
10 behalf of a person with one or more physical or mental  
11 disabilities to enable them to function more independently, all  
12 sales or rental of scooters, reading machines, electronic print  
13 enlargers and magnifiers, electronic alternative and augmentative  
14 communication devices, and items used solely to modify motor  
15 vehicles to permit the use of such motor vehicles by individuals  
16 with disabilities or sales of] over-the-counter [or  
17 nonprescription] drugs to individuals with disabilities, all  
18 sales of kidney dialysis equipment and enteral feeding systems,  
19 all sales of durable medical equipment, prosthetic devices, and  
20 mobility enhancing equipment, and [drugs required by the Food and  
21 Drug Administration to meet the] all sales of over-the-counter  
22 [drug product labeling requirements in 21 CFR 201.66, or its  
23 successor,] drugs as prescribed by a health care practitioner  
24 licensed to prescribe;

25 (20) All sales made by or to religious and charitable  
26 organizations and institutions in their religious, charitable or  
27 educational functions and activities and all sales made by or to  
28 all elementary and secondary schools operated at public expense  
29 in their educational functions and activities;

30 (21) All sales of aircraft to common carriers for storage  
31 or for use in interstate commerce and all sales made by or to  
32 not-for-profit civic, social, service or fraternal organizations,  
33 including fraternal organizations which have been declared  
34 tax-exempt organizations pursuant to Section 501(c)(8) or (10) of  
35 the 1986 Internal Revenue Code, as amended, in their civic or  
36 charitable functions and activities and all sales made to  
37 eleemosynary and penal institutions and industries of the state,

1 and all sales made to any private not-for-profit institution of  
2 higher education not otherwise excluded pursuant to subdivision  
3 (20) of this subsection or any institution of higher education  
4 supported by public funds, and all sales made to a state relief  
5 agency in the exercise of relief functions and activities;

6 (22) All ticket sales made by benevolent, scientific and  
7 educational associations which are formed to foster, encourage,  
8 and promote progress and improvement in the science of  
9 agriculture and in the raising and breeding of animals, and by  
10 nonprofit summer theater organizations if such organizations are  
11 exempt from federal tax pursuant to the provisions of the  
12 Internal Revenue Code and all admission charges and entry fees to  
13 the Missouri state fair or any fair conducted by a county  
14 agricultural and mechanical society organized and operated  
15 pursuant to sections 262.290 to 262.530;

16 (23) All sales made to any private not-for-profit  
17 elementary or secondary school, all sales of feed additives,  
18 medications or vaccines administered to livestock or poultry in  
19 the production of food or fiber, all sales of pesticides used in  
20 the production of crops, livestock or poultry for food or fiber,  
21 all sales of bedding used in the production of livestock or  
22 poultry for food or fiber, all sales of propane or natural gas,  
23 electricity or diesel fuel used exclusively for drying  
24 agricultural crops, natural gas used in the primary manufacture  
25 or processing of fuel ethanol as defined in section 142.028,  
26 natural gas, propane, and electricity used by an eligible new  
27 generation cooperative or an eligible new generation processing  
28 entity as defined in section 348.432, and all sales of farm  
29 machinery and equipment, other than airplanes, motor vehicles and  
30 trailers, and any freight charges on any exempt item. As used in  
31 this subdivision, the term "feed additives" means tangible  
32 personal property which, when mixed with feed for livestock or  
33 poultry, is to be used in the feeding of livestock or poultry.  
34 As used in this subdivision, the term "pesticides" includes  
35 adjuvants such as crop oils, surfactants, wetting agents and  
36 other assorted pesticide carriers used to improve or enhance the  
37 effect of a pesticide and the foam used to mark the application

1 of pesticides and herbicides for the production of crops,  
2 livestock or poultry. As used in this subdivision, the term  
3 "farm machinery and equipment" means new or used farm tractors  
4 and such other new or used farm machinery and equipment and  
5 repair or replacement parts thereon and any accessories for and  
6 upgrades to such farm machinery and equipment, rotary mowers used  
7 exclusively for agricultural purposes, and supplies and  
8 lubricants used exclusively, solely, and directly for producing  
9 crops, raising and feeding livestock, fish, poultry, pheasants,  
10 chukar, quail, or for producing milk for ultimate sale at retail,  
11 including field drain tile, and one-half of each purchaser's  
12 purchase of diesel fuel therefor which is:

13 (a) Used exclusively for agricultural purposes;

14 (b) Used on land owned or leased for the purpose of  
15 producing farm products; and

16 (c) Used directly in producing farm products to be sold  
17 ultimately in processed form or otherwise at retail or in  
18 producing farm products to be fed to livestock or poultry to be  
19 sold ultimately in processed form at retail;

20 (24) Except as otherwise provided in section 144.032, all  
21 sales of metered water service, electricity, [electrical current,  
22 natural, artificial or propane gas, wood, coal or home heating  
23 oil] piped natural or artificial gas, or other fuels delivered by  
24 the seller for domestic use [and in any city not within a county,  
25 all sales of metered or unmetered water service for domestic  
26 use]:

27 (a) "Domestic use" means that portion of metered water  
28 service, electricity, [electrical current, natural, artificial or  
29 propane gas, wood, coal or home heating oil, and in any city not  
30 within a county, metered or unmetered water service,] piped  
31 natural or artificial gas, or other fuels delivered by the seller  
32 which an individual occupant of a residential premises uses for  
33 nonbusiness, noncommercial or nonindustrial purposes. Utility  
34 service through a single or master meter for residential  
35 apartments or condominiums, including service for common areas  
36 and facilities and vacant units, shall be deemed to be for  
37 domestic use. Each seller shall establish and maintain a system

1 whereby individual purchases are determined as exempt or  
2 nonexempt;

3 (b) Regulated utility sellers shall determine whether  
4 individual purchases are exempt or nonexempt based upon the  
5 seller's utility service rate classifications as contained in  
6 tariffs on file with and approved by the Missouri public service  
7 commission. Sales and purchases made pursuant to the rate  
8 classification "residential" and sales to and purchases made by  
9 or on behalf of the occupants of residential apartments or  
10 condominiums through a single or master meter, including service  
11 for common areas and facilities and vacant units, shall be  
12 considered as sales made for domestic use and such sales shall be  
13 exempt from sales tax. Sellers shall charge sales tax upon the  
14 entire amount of purchases classified as nondomestic use. The  
15 seller's utility service rate classification and the provision of  
16 service thereunder shall be conclusive as to whether or not the  
17 utility must charge sales tax;

18 (c) Each person making domestic use purchases of [services  
19 or property] electricity, piped natural or artificial gas, or  
20 other fuels delivered by the seller and who uses any portion of  
21 the services or property so purchased for a nondomestic use  
22 shall, by the fifteenth day of the fourth month following the  
23 year of purchase, and without assessment, notice or demand, file  
24 a return and pay sales tax on that portion of nondomestic  
25 purchases. Each person making nondomestic purchases of [services  
26 or property] electricity, piped natural or artificial gas, or  
27 other fuels delivered by the seller and who uses any portion of  
28 the [services or property] electricity, piped natural or  
29 artificial gas, or other fuels delivered by the seller so  
30 purchased for domestic use, and each person making domestic  
31 purchases on behalf of occupants of residential apartments or  
32 condominiums through a single or master meter, including service  
33 for common areas and facilities and vacant units, under a  
34 nonresidential utility service rate classification may, between  
35 the first day of the first month and the fifteenth day of the  
36 fourth month following the year of purchase, apply for credit or  
37 refund to the director of revenue and the director shall give

1 credit or make refund for taxes paid on the domestic use portion  
2 of the purchase. The person making such purchases on behalf of  
3 occupants of residential apartments or condominiums shall have  
4 standing to apply to the director of revenue for such credit or  
5 refund;

6 (25) All sales of handicraft items made by the seller or  
7 the seller's spouse if the seller or the seller's spouse is at  
8 least sixty-five years of age, and if the total gross proceeds  
9 from such sales do not constitute a majority of the annual gross  
10 income of the seller;

11 (26) Excise taxes, collected on sales at retail, imposed by  
12 Sections 4041, [4061,] 4071, 4081, [4091,] 4161, 4181, 4251, 4261  
13 and 4271 of Title 26, United States Code. The director of  
14 revenue shall promulgate rules pursuant to chapter 536 to  
15 eliminate all state and local sales taxes on such excise taxes;

16 (27) Sales of fuel consumed or used in the operation of  
17 ships, barges, or waterborne vessels which are used primarily in  
18 or for the transportation of property or cargo, or the conveyance  
19 of persons for hire, on navigable rivers bordering on or located  
20 in part in this state, if such fuel is delivered by the seller to  
21 the purchaser's barge, ship, or waterborne vessel while it is  
22 afloat upon such river;

23 (28) All sales made to an interstate compact agency created  
24 pursuant to sections 70.370 to 70.441 or sections 238.010 to  
25 238.100 in the exercise of the functions and activities of such  
26 agency as provided pursuant to the compact;

27 (29) Computers, computer software and computer security  
28 systems purchased for use by architectural or engineering firms  
29 headquartered in this state. For the purposes of this  
30 subdivision, "headquartered in this state" means the office for  
31 the administrative management of at least four integrated  
32 facilities operated by the taxpayer is located in the state of  
33 Missouri;

34 (30) All livestock sales when either the seller is engaged  
35 in the growing, producing or feeding of such livestock, or the  
36 seller is engaged in the business of buying and selling,  
37 bartering or leasing of such livestock;

1           (31) All sales of barges which are to be used primarily in  
2 the transportation of property or cargo on interstate waterways;

3           (32) Electrical energy or gas, whether natural, artificial  
4 or propane, water, or other utilities which are ultimately  
5 consumed in connection with the manufacturing of cellular glass  
6 products or in any material recovery processing plant as defined  
7 in subdivision (5) of this subsection;

8           (33) Notwithstanding other provisions of law to the  
9 contrary, all sales of pesticides or herbicides used in the  
10 production of crops, aquaculture, livestock or poultry;

11           (34) Tangible personal property and utilities purchased for  
12 use or consumption directly or exclusively in the research and  
13 development of agricultural/biotechnology and plant genomics  
14 products and prescription pharmaceuticals consumed by humans or  
15 animals;

16           (35) All sales of grain bins for storage of grain for  
17 resale;

18           (36) All sales of feed which are developed for and used in  
19 the feeding of pets owned by a commercial breeder when such sales  
20 are made to a commercial breeder, as defined in section 273.325,  
21 and licensed pursuant to sections 273.325 to 273.357;

22           (37) All purchases by a contractor on behalf of an entity  
23 located in another state, provided that the entity is authorized  
24 to issue a certificate of exemption for purchases to a contractor  
25 under the provisions of that state's laws. For purposes of this  
26 subdivision, the term "certificate of exemption" shall mean any  
27 document evidencing that the entity is exempt from sales and use  
28 taxes on purchases pursuant to the laws of the state in which the  
29 entity is located. Any contractor making purchases on behalf of  
30 such entity shall maintain a copy of the entity's exemption  
31 certificate as evidence of the exemption. If the exemption  
32 certificate issued by the exempt entity to the contractor is  
33 later determined by the director of revenue to be invalid for any  
34 reason and the contractor has accepted the certificate in good  
35 faith, neither the contractor or the exempt entity shall be  
36 liable for the payment of any taxes, interest and penalty due as  
37 the result of use of the invalid exemption certificate.

1 Materials shall be exempt from all state and local sales and use  
2 taxes when purchased by a contractor for the purpose of  
3 fabricating tangible personal property which is used in  
4 fulfilling a contract for the purpose of constructing, repairing  
5 or remodeling facilities for the following:

6 (a) An exempt entity located in this state, if the entity  
7 is one of those entities able to issue project exemption  
8 certificates in accordance with the provisions of section  
9 144.062; or

10 (b) An exempt entity located outside the state if the  
11 exempt entity is authorized to issue an exemption certificate to  
12 contractors in accordance with the provisions of that state's law  
13 and the applicable provisions of this section;

14 (38) All sales or other transfers of tangible personal  
15 property to a lessor who leases the property under a lease of one  
16 year or longer executed or in effect at the time of the sale or  
17 other transfer to an interstate compact agency created pursuant  
18 to sections 70.370 to 70.441 or sections 238.010 to 238.100;

19 (39) Sales of tickets to any collegiate athletic  
20 championship event that is held in a facility owned or operated  
21 by a governmental authority or commission, a quasi-governmental  
22 agency, a state university or college or by the state or any  
23 political subdivision thereof, including a municipality, and that  
24 is played on a neutral site and may reasonably be played at a  
25 site located outside the state of Missouri. For purposes of this  
26 subdivision, "neutral site" means any site that is not located on  
27 the campus of a conference member institution participating in  
28 the event;

29 (40) All purchases by a sports complex authority created  
30 under section 64.920, and all sales of utilities by such  
31 authority at the authority's cost that are consumed in connection  
32 with the operation of a sports complex leased to a professional  
33 sports team;

34 (41) Beginning January 1, 2009, but not after January 1,  
35 2015, materials, replacement parts, and equipment purchased for  
36 use directly upon, and for the modification, replacement, repair,  
37 and maintenance of aircraft, aircraft power plants, and aircraft

1 accessories;

2 (42) Sales of sporting clays, wobble, skeet, and trap  
3 targets to any shooting range or similar places of business for  
4 use in the normal course of business and money received by a  
5 shooting range or similar places of business from patrons and  
6 held by a shooting range or similar place of business for  
7 redistribution to patrons at the conclusion of a shooting event;

8 (43) All sales of new light aircraft, light aircraft kits,  
9 light aircraft parts or components manufactured or substantially  
10 completed within this state, when such new light aircraft, light  
11 aircraft kits, light aircraft parts or components are sold by the  
12 manufacturer to a qualified purchaser. The director of revenue  
13 shall prescribe the manner for a purchaser of a light aircraft,  
14 light aircraft kit, parts or components to establish that such  
15 person is a qualified purchaser and is eligible for the exemption  
16 established in this section;

17 (44) All sales of computer printouts, computer output or  
18 microfilm or microfiche and computer-assisted photo compositions  
19 to a purchaser to enable the purchaser to obtain for his or her  
20 own use the desired information contained in such computer  
21 printouts, computer output on microfilm or microfiche and  
22 computer-assisted photo compositions;

23 (45) Sales made to any person where payment is being made  
24 by a nongovernmental agency as part of a disaster relief service.

25 3. Any ruling, agreement, or contract, whether written or  
26 oral, express or implied, between a person and this state's  
27 executive branch, or any other state agency or department,  
28 stating, agreeing, or ruling that such person is not required to  
29 collect sales and use tax in this state despite the presence of a  
30 warehouse, distribution center, or fulfillment center in this  
31 state that is owned or operated by the person or an affiliated  
32 person shall be null and void unless it is specifically approved  
33 by a majority vote of each of the houses of the general assembly.  
34 For purposes of this subsection, an "affiliated person" means any  
35 person that is a member of the same "controlled group of  
36 corporations" as defined in Section 1563(a) of the Internal  
37 Revenue Code of 1986, as amended, as the vendor or any other

1 entity that, notwithstanding its form of organization, bears the  
2 same ownership relationship to the vendor as a corporation that  
3 is a member of the same "controlled group of corporations" as  
4 defined in Section 1563(a) of the Internal Revenue Code, as  
5 amended.

6 144.032. The provisions of section 144.030 to the contrary  
7 notwithstanding, any city imposing a sales tax under the  
8 provisions of sections 94.500 to 94.570, or any county imposing a  
9 sales tax under the provisions of sections 66.600 to 66.635, or  
10 any county imposing a sales tax under the provisions of sections  
11 67.500 to 67.729, or any hospital district imposing a sales tax  
12 under the provisions of section 205.205 may by ordinance impose a  
13 sales tax upon all sales of [metered water services,]  
14 electricity, [electrical current and natural, artificial or  
15 propane gas, wood, coal, or home heating oil] pipel natural or  
16 artificial gas, or other fuels delivered by the seller for  
17 domestic use only. Such tax shall be administered by the  
18 department of revenue and assessed by the retailer in the same  
19 manner as any other city, county, or hospital district sales tax.  
20 Domestic use shall be determined in the same manner as the  
21 determination of domestic use for exemption of such sales from  
22 the state sales tax under the provisions of section 144.030.

23 144.040. 1. (1) All retail sales in Missouri, excluding  
24 leases and rentals, of tangible personal property or digital  
25 goods shall be sourced to the location where the order is  
26 received by the seller.

27 (2) This subsection shall apply only if:

28 (a) The location where receipt of the product by the  
29 purchaser occurs is determined in accordance with subsection 2 of  
30 this section; and

31 (b) At the time the order is received, the record keeping  
32 system of the seller used to calculate the proper amount of sales  
33 or use tax to be imposed captures the location where the order is  
34 received.

35 (3) When the sale is sourced under this section to the  
36 location where the order is received by the seller, only the  
37 sales tax for the location where the order is received by the

1 seller may be levied. No additional sales or use tax based on  
2 the location where the product is delivered to the purchaser may  
3 be levied on that sale. The purchaser shall not be entitled to  
4 any refund if the combined state and local rate or rates at the  
5 location where the product is received by the purchaser is lower  
6 than the rate where the order is received by the seller.

7 (4) A purchaser shall have no additional liability to the  
8 state for tax, penalty or interest on a sale for which the  
9 purchaser remits tax to the seller in the amount invoiced by the  
10 seller if such invoice amount is calculated at either the rate  
11 applicable to the location where receipt by the purchaser occurs  
12 or at the rate applicable to the location where the order is  
13 received by the seller. A purchaser may rely on a written  
14 representation by the seller as to the location where the order  
15 for such sale was received by the seller. When the purchaser  
16 does not have a written representation by the seller as to the  
17 location where the order for such sale was received by the  
18 seller, the purchaser may use a location indicated by a business  
19 address for the seller that is available from the business  
20 records of the purchaser that are maintained in the ordinary  
21 course of the purchaser's business to determine the rate  
22 applicable to the location where the order was received.

23 (5) The location where the order is received by or on  
24 behalf of the seller means the physical location of a seller or  
25 third party such as an established outlet, office location or  
26 automated order receipt system operated by or on behalf of the  
27 seller where an order is initially received by or on behalf of  
28 the seller and not where the order may be subsequently accepted,  
29 completed or fulfilled. An order is received when all of the  
30 information from the purchaser necessary to the determination  
31 whether the order can be accepted has been received by or on  
32 behalf of the seller. The location from which a product is  
33 shipped shall not be used in determining the location where the  
34 order is received by the seller.

35 (6) When taxable services are sold with tangible personal  
36 property or digital products pursuant to a single contract or in  
37 the same transaction, are billed on the same billing statement or

1 statements, and, because of the application of this section,  
2 would be sourced to different jurisdictions, this subsection  
3 shall apply to determine the source for tax.

4 2. Except as provided in subsection 7 of this section, when  
5 the location where the order is received by the seller and the  
6 location where the receipt of the product by the purchaser (or  
7 the purchaser's donee, designated as such by the purchaser)  
8 occurs are in different states, the retail sale, excluding lease  
9 or rental, of a product shall be sourced as follows:

10 (1) When the product is received by the purchaser at a  
11 business location of the seller, the sale shall be sourced to  
12 such business location;

13 (2) When the product is not received by the purchaser at a  
14 business location of the seller, the sale shall be sourced to the  
15 location where receipt by the purchaser (or the purchaser's  
16 donee, designated as such by the purchaser) occurs, including the  
17 location indicated by instructions for delivery to the purchaser  
18 or donee, known to the seller;

19 (3) When subdivisions (1) and (2) of this subsection do not  
20 apply, the sale shall be sourced to the location indicated by an  
21 address for the purchaser that is available from the business  
22 records of the seller that are maintained in the ordinary course  
23 of the seller's business when use of this address does not  
24 constitute bad faith;

25 (4) When subdivisions (1), (2), and (3) of this subsection  
26 do not apply, the sale shall be sourced to the location indicated  
27 by an address for the purchaser obtained during the consummation  
28 of the sale, including the address of a purchaser's payment  
29 instrument, if no other address is available, when use of this  
30 address does not constitute bad faith;

31 (5) When none of the previous rules of subdivisions (1),  
32 (2), (3), and (4) of this subsection do not apply, including the  
33 circumstances in which the seller is without sufficient  
34 information to apply the previous rules, then the location will  
35 be determined by the address from which tangible personal  
36 property was shipped, from which the digital good or computer  
37 software delivered electronically was first available for

1 transmission from the seller, or from which the service was  
2 provided (disregarding for these purposes any location that  
3 merely provided the digital transfer of the product sold).

4 3. Notwithstanding subsections 1 and 2 of this section, all  
5 sales of motor vehicles, trailers, semitrailers, watercraft and  
6 aircraft that do not qualify as transportation equipment shall be  
7 sourced to the address of the owner thereof.

8 4. The lease or rental of tangible personal property, other  
9 than property identified in subsection 2 or 3 of this section or  
10 transactions regulated under sections 407.660 to 407.665, shall  
11 be sourced as follows:

12 (1) For a lease or rental that requires recurring periodic  
13 payments, the first periodic payment is sourced the same as a  
14 retail sale in accordance with the provisions of subsection 1 of  
15 this section. Periodic payments made subsequent to the first  
16 payment are sourced to the primary property location for each  
17 period covered by the payment. The primary property location  
18 shall be as indicated by an address for the property provided by  
19 the lessee that is available to the lessor from its records  
20 maintained in the ordinary course of business, when use of this  
21 address does not constitute bad faith. The property location  
22 shall not be altered by intermittent use at different locations,  
23 such as use of business property that accompanies employees on  
24 business trips and service calls;

25 (2) For a lease or rental that does not require recurring  
26 periodic payments, the payment is sourced the same as a retail  
27 sale in accordance with the provisions of subsection 1 of this  
28 section;

29 (3) This subsection does not affect the imposition or  
30 computation of sales or use tax on leases or rentals based on a  
31 lump sum or accelerated basis, or on the acquisition of property  
32 for lease.

33 5. The lease or rental of motor vehicles, trailers,  
34 semitrailers, or aircraft that do not qualify as transportation  
35 equipment, as defined in section 144.010, shall be sourced as  
36 follows:

37 (1) For a lease or rental that requires recurring periodic

1 payments, each periodic payment is sourced to the primary  
2 property location. The primary property location shall be as  
3 indicated by an address for the property provided by the lessee  
4 that is available to the lessor from its records maintained in  
5 the ordinary course of business, when use of such address does  
6 not constitute bad faith. Such location shall not be altered by  
7 intermittent use at different locations;

8 (2) For a lease or rental that does not require recurring  
9 periodic payments, the payment is sourced the same as a retail  
10 sale in accordance with the provisions of subsection 1 of this  
11 section;

12 (3) This subsection does not affect the imposition or  
13 computation of sales or use tax on leases or rentals based on a  
14 lump sum or accelerated basis, or on the acquisition of property  
15 for lease.

16 6. The retail sale, including lease or rental, of  
17 transportation equipment shall be sourced the same as a retail  
18 sale in accordance with the provisions of subsection 1 of this  
19 section, notwithstanding the exclusion of lease or rental in  
20 subsection 1 of this section.

21 7. (1) The retail sale of a product shall be sourced in  
22 accordance with this section. The provisions of this section  
23 shall apply regardless of the characterization of a product as  
24 tangible personal property, a digital good, or a service. The  
25 provisions of this section shall only apply to determine a  
26 seller's obligation to pay or collect and remit sales or use tax  
27 with respect to the seller's retail sale of a product. The  
28 provisions of this subsection shall not affect the obligation of  
29 a purchaser or lessee to remit tax on the use of the product to  
30 the taxing jurisdictions of that use.

31 (2) This section shall not apply to sales or use taxes  
32 levied on the following:

33 (a) Retail sales or transfers of watercraft, modular homes,  
34 manufactured homes, or mobile homes; and

35 (b) Telecommunications services and ancillary services.

36 144.042. 1. (1) A purchaser of advertising and  
37 promotional direct mail may provide the seller with either:

1       (a) A direct pay permit;

2       (b) An agreement certificate of exemption claiming direct  
3 mail (or other written statement approved, authorized or accepted  
4 by the state); or

5       (c) Information showing the jurisdictions to which the  
6 advertising and promotional direct mail is to be delivered to  
7 recipients.

8       (2) If the purchaser provides the permit, certificate or  
9 statement referred to in paragraph (a) or (b) of subdivision (1)  
10 of subsection 1 of this section, the seller, in the absence of  
11 bad faith, is relieved of all obligations to collect, pay, or  
12 remit any tax on any transaction involving advertising and  
13 promotional direct mail to which the permit, certificate or  
14 statement applies. The purchaser shall source the sale to the  
15 jurisdictions to which the advertising and promotional direct  
16 mail is to be delivered to the recipients and shall report and  
17 pay any applicable tax due.

18       (3) If the purchaser provides the seller information  
19 showing the jurisdictions to which the advertising and  
20 promotional direct mail is to be delivered to recipients, the  
21 seller shall source the sale to the jurisdictions to which the  
22 advertising and promotional direct mail is to be delivered and  
23 shall collect and remit the applicable tax. In the absence of  
24 bad faith, the seller is relieved of any further obligation to  
25 collect any additional tax on the sale of advertising and  
26 promotional direct mail where the seller has sourced the sale  
27 according to the delivery information provided by the purchaser.

28       (4) If the purchaser does not provide the seller with any  
29 of the items listed in paragraph (a), (b) or (c) of subdivision  
30 (1) of subsection 1 of this section, the sale shall be sourced  
31 according to subdivision (5) of subsection 2 of section 144.040.  
32 The state to which the advertising and promotional direct mail is  
33 delivered may disallow credit for tax paid on sales sourced under  
34 this subdivision.

35       (5) Notwithstanding section 144.040, this subsection shall  
36 apply to sales of advertising and promotional direct mail.

37       2. (1) Except as otherwise provided in this subsection,

1 sales of other direct mail are sourced in accordance with  
2 subdivision (3) of subsection 2 of section 144.040.

3 (2) A purchaser of other direct mail may provide the seller  
4 with either:

5 (a) A direct pay permit; or

6 (b) An agreement certificate of exemption claiming direct  
7 mail (or other written statement approved, authorized or accepted  
8 by the state).

9 (3) If the purchaser provides the permit, certificate or  
10 statement referred to in paragraph (a) or (b) of subdivision (2)  
11 of this subsection, the seller, in the absence of bad faith, is  
12 relieved of all obligations to collect, pay or remit any tax on  
13 any transaction involving other direct mail to which the permit,  
14 certificate or statement apply. Notwithstanding subdivision (1)  
15 of this subsection, the sale shall be sourced to the  
16 jurisdictions to which the other direct mail is to be delivered  
17 to the recipients and the purchaser shall report and pay  
18 applicable tax due.

19 (4) Notwithstanding section 144.040, this subsection shall  
20 apply to sales of other direct mail.

21 3. (1) (a) This section applies to a transaction  
22 characterized under state law as the sale of services only if the  
23 service is an integral part of the production and distribution of  
24 printed material that meets the definition of direct mail.

25 (b) This section does not apply to any transaction that  
26 includes the development of billing information or the provision  
27 of any data processing service that is more than incidental  
28 regardless of whether advertising and promotional direct mail is  
29 included in the same mailing.

30 (2) If a transaction is a bundled transaction that includes  
31 advertising and promotion direct mail, this section applies only  
32 if the primary purpose of the transaction is the sale of products  
33 or services that meet the definition of advertising and  
34 promotional direct mail.

35 (3) Nothing in this section shall limit any purchaser's:

36 (a) Obligation for sales or use tax to any state to which  
37 the direct mail is delivered;

1 (b) Right under local, state, federal or constitutional  
2 law, to a credit for sales or use taxes legally due and paid to  
3 other jurisdictions; or

4 (c) Right to a refund of sales or use taxes overpaid to any  
5 jurisdiction.

6 (4) This section applies for purposes of uniformly sourcing  
7 direct mail transactions and does not impose requirements on  
8 states regarding the taxation of products that meet the  
9 definition of direct mail or to the application of sales for  
10 resale or other exemptions.

11 144.043. 1. [As used in this section, the following terms  
12 mean:

13 (1) "Light aircraft", a light airplane that seats no more  
14 than four persons, with a gross weight of three thousand pounds  
15 or less, which is primarily used for recreational flying or  
16 flight training;

17 (2) "Light aircraft kit", factory manufactured parts and  
18 components, including engine, propeller, instruments, wheels,  
19 brakes, and air frame parts which make up a complete aircraft kit  
20 or partial kit designed to be assembled into a light aircraft and  
21 then operated by a qualified purchaser for recreational and  
22 educational purposes;

23 (3) "Parts and components", manufactured light aircraft  
24 parts, including air frame and engine parts, that are required by  
25 the qualified purchaser to complete a light aircraft kit, or  
26 spare or replacement parts for an already completed light  
27 aircraft;

28 (4) "Qualified purchaser", a purchaser of a light aircraft,  
29 light aircraft kit, parts or components who is nonresident of  
30 this state, who will transport the light aircraft, light aircraft  
31 kit, parts or components outside this state within ten days after  
32 the date of purchase, and who will register any light aircraft so  
33 purchased in another state or country. Such purchaser shall not  
34 base such aircraft in this state and such purchaser shall not be  
35 a resident of the state unless such purchaser has paid sales or  
36 use tax on such aircraft in another state.

37 2. In addition to the exemptions granted under the

1 provisions of section 144.030, there shall also be specifically  
2 exempted from the provisions of sections 144.010 to 144.525,  
3 sections 144.600 to 144.748, section 238.235, and from the  
4 provisions of any local sales tax law, as defined in section  
5 32.085, and from the computation of the tax levied, assessed or  
6 payable under sections 144.010 to 144.525, sections 144.600 to  
7 144.748, section 238.235, and under any local sales tax law, as  
8 defined in section 32.085, all sales of new light aircraft, light  
9 aircraft kits, parts or components manufactured or substantially  
10 completed within this state, when such new light aircraft, light  
11 aircraft kits, parts or components are sold by the manufacturer  
12 to a qualified purchaser. The director of revenue shall  
13 prescribe the manner for a purchaser of a light aircraft, light  
14 aircraft kit, parts or components to establish that such person  
15 is a qualified purchaser and is eligible for the exemption  
16 established in this section] Except for the defined  
17 telecommunication services in subsection 3 of this section, the  
18 sale of telecommunication service sold on a call-by-call basis  
19 shall be sourced to:

20 (1) Each level of taxing jurisdiction where the call  
21 originates and terminates in that jurisdiction; or

22 (2) Each level of taxing jurisdiction where the call either  
23 originates or terminates and in which the service address is also  
24 located.

25 2. Except for the defined telecommunication services in  
26 subsection 3 of this section, a sale of telecommunications  
27 services sold on a basis other than a call-by-call basis is  
28 sourced to the customer's place of primary use.

29 3. The sale of the following telecommunication services  
30 shall be sourced to each level of taxing jurisdiction as follows:

31 (1) A sale of mobile telecommunications services other than  
32 air-to-ground radiotelephone service and prepaid calling service  
33 is sourced to the customer's place of primary use as required by  
34 the Mobile Telecommunications Sourcing Act;

35 (2) A sale of post-paid calling service is sourced to the  
36 origination point of the telecommunications signal as first  
37 identified by either:

1 (a) The seller's telecommunications system; or

2 (b) Information received by the seller from its service  
3 provider, where the system used to transport such signals is not  
4 that of the seller;

5 (3) A sale of prepaid calling service or a sale of a  
6 prepaid wireless calling service is sourced in accordance with  
7 section 144.040, provided however, in the case of a sale of  
8 prepaid wireless calling service, the rule provided in  
9 subdivision (5) of subsection 2 of section 144.040 shall include  
10 as an option the location associated with the mobile telephone  
11 number;

12 (4) A sale of a private communication service is sourced as  
13 follows:

14 (a) Service for a separate charge related to a customer  
15 channel termination point is sourced to each level of  
16 jurisdiction in which such customer channel termination point is  
17 located;

18 (b) Service where all customer termination points are  
19 located entirely within one jurisdiction or levels of  
20 jurisdiction is sourced in such jurisdiction in which the  
21 customer channel termination points are located;

22 (c) Service for segments of a channel between two customer  
23 channel termination points located in different jurisdictions and  
24 which segment of channel are separately charged is sourced fifty  
25 percent in each level of jurisdiction in which the customer  
26 channel termination points are located; and

27 (d) Service for segments of a channel located in more than  
28 one jurisdiction or levels of jurisdiction and which segments are  
29 not separately billed is sourced in each jurisdiction based on  
30 the percentage determined by dividing the number of customer  
31 channel termination points in such jurisdiction by the total  
32 number of customer channel termination points.

33 4. The sale of internet access service is sourced to the  
34 customer's place of primary use.

35 5. The sale of an ancillary service is sourced to the  
36 customer's place of primary use.

37 144.049. 1. [For purposes of this section, the following

1 terms mean:

2 (1) "Clothing", any article of wearing apparel, including  
3 footwear, intended to be worn on or about the human body. The  
4 term shall include but not be limited to cloth and other material  
5 used to make school uniforms or other school clothing. Items  
6 normally sold in pairs shall not be separated to qualify for the  
7 exemption. The term shall not include watches, watchbands,  
8 jewelry, handbags, handkerchiefs, umbrellas, scarves, ties,  
9 headbands, or belt buckles; and

10 (2) "Personal computers", a laptop, desktop, or tower  
11 computer system which consists of a central processing unit,  
12 random access memory, a storage drive, a display monitor, and a  
13 keyboard and devices designed for use in conjunction with a  
14 personal computer, such as a disk drive, memory module, compact  
15 disk drive, daughterboard, digitalizer, microphone, modem,  
16 motherboard, mouse, multimedia speaker, printer, scanner,  
17 single-user hardware, single-user operating system, soundcard, or  
18 video card;

19 (3) "School supplies", any item normally used by students  
20 in a standard classroom for educational purposes, including but  
21 not limited to textbooks, notebooks, paper, writing instruments,  
22 crayons, art supplies, rulers, book bags, backpacks, handheld  
23 calculators, chalk, maps, and globes. The term shall not include  
24 watches, radios, CD players, headphones, sporting equipment,  
25 portable or desktop telephones, copiers or other office  
26 equipment, furniture, or fixtures. School supplies shall also  
27 include computer software having a taxable value of three hundred  
28 fifty dollars or less.

29 2.] In each year beginning on or after January 1, 2005,  
30 there is hereby specifically exempted from state sales tax law  
31 all retail sales of any article of clothing having a taxable  
32 value of one hundred dollars or less[,]; all retail sales of  
33 school supplies, school art supplies, and school instructional  
34 materials not to exceed fifty dollars per purchase[,]; all  
35 prewritten computer software with a taxable value of three  
36 hundred fifty dollars or less[,]; and all retail sales of  
37 [personal] computers [or computer peripheral devices] and school

1 computer supplies not to exceed three thousand five hundred  
2 dollars, during a three-day period beginning at 12:01 a.m. on the  
3 first Friday in August and ending at midnight on the Sunday  
4 following.

5 [3. If the governing body of any political subdivision  
6 adopted an ordinance that applied to the 2004 sales tax holiday  
7 to prohibit the provisions of this section from allowing the  
8 sales tax holiday to apply to such political subdivision's local  
9 sales tax, then, notwithstanding any provision of a local  
10 ordinance to the contrary, the 2005 sales tax holiday shall not  
11 apply to such political subdivision's local sales tax. However,  
12 any such political subdivision may enact an ordinance to allow  
13 the 2005 sales tax holiday to apply to its local sales taxes. A  
14 political subdivision must notify the department of revenue not  
15 less than forty-five calendar days prior to the beginning date of  
16 the sales tax holiday occurring in that year of any ordinance or  
17 order rescinding an ordinance or order to opt out.

18 4.] 2. This section shall not apply to any sales which take  
19 place within the Missouri state fairgrounds.

20 [5.] 3. This section applies to sales of items bought for  
21 personal use only.

22 [6. After the 2005 sales tax holiday, any political  
23 subdivision may, by adopting an ordinance or order, choose to  
24 prohibit future annual sales tax holidays from applying to its  
25 local sales tax. After opting out, the political subdivision may  
26 rescind the ordinance or order. The political subdivision must  
27 notify the department of revenue not less than forty-five  
28 calendar days prior to the beginning date of the sales tax  
29 holiday occurring in that year of any ordinance or order  
30 rescinding an ordinance or order to opt out.

31 7.] 4. This section may not apply to any retailer when less  
32 than two percent of the retailer's merchandise offered for sale  
33 qualifies for the sales tax holiday. The retailer shall offer a  
34 sales tax refund in lieu of the sales tax holiday.

35 144.054. 1. As used in this section, the following terms  
36 mean:

37 (1) "Processing", any mode of treatment, act, or series of

1 acts performed upon materials to transform or reduce them to a  
2 different state or thing, including treatment necessary to  
3 maintain or preserve such processing by the producer at the  
4 production facility;

5 (2) "Recovered materials", those materials which have been  
6 diverted or removed from the solid waste stream for sale, use,  
7 reuse, or recycling, whether or not they require subsequent  
8 separation and processing.

9 2. In addition to all other exemptions granted under this  
10 chapter, there is hereby specifically exempted from the  
11 provisions of [sections 144.010 to 144.525 and 144.600 to  
12 144.761, and from the computation of the tax levied, assessed, or  
13 payable under sections 144.010 to 144.525 and 144.600 to  
14 144.761,] this chapter and from the computation of the tax  
15 levied, assessed, or payable under this chapter electrical energy  
16 and gas, whether natural, artificial, or propane, water, coal,  
17 and energy sources, chemicals, machinery, equipment, and  
18 materials used or consumed in the manufacturing, processing,  
19 compounding, mining, or producing of any product, or used or  
20 consumed in the processing of recovered materials, or used in  
21 research and development related to manufacturing, processing,  
22 compounding, mining, or producing any product. [The exemptions  
23 granted in this subsection shall not apply to local sales taxes  
24 as defined in section 32.085 and the provisions of this  
25 subsection shall be in addition to any state and local sales tax  
26 exemption provided in section 144.030.] This section shall not  
27 apply to local sales or use taxes levied on electricity, piped  
28 natural or artificial gas, or other fuels delivered by the  
29 seller.

30 3. In addition to all other exemptions granted under this  
31 chapter, there is hereby specifically exempted from the  
32 provisions of [sections 144.010 to 144.525 and 144.600 to  
33 144.761, and section 238.235, and the local sales tax law as  
34 defined in section 32.085, and from the computation of the tax  
35 levied, assessed, or payable under sections 144.010 to 144.525  
36 and 144.600 to 144.761, and section 238.235, and the local sales  
37 tax law as defined in section 32.085] this chapter and from the

1 computation of the tax levied, assessed, and payable under this  
2 chapter, all utilities, machinery, and equipment used or consumed  
3 directly in television or radio broadcasting and all sales and  
4 purchases of tangible personal property, utilities, services, or  
5 any other transaction that would otherwise be subject to the  
6 state or local sales or use tax when such sales are made to or  
7 purchases are made by a contractor for use in fulfillment of any  
8 obligation under a defense contract with the United States  
9 government, and all sales and leases of tangible personal  
10 property by any county, city, incorporated town, or village,  
11 provided such sale or lease is authorized under chapter 100, and  
12 such transaction is certified for sales tax exemption by the  
13 department of economic development, and tangible personal  
14 property used for railroad infrastructure brought into this state  
15 for processing, fabrication, or other modification for use  
16 outside the state in the regular course of business.

17 4. In addition to all other exemptions granted under this  
18 chapter, there is hereby specifically exempted from the  
19 provisions of [sections 144.010 to 144.525 and 144.600 to  
20 144.761, and section 238.235, and the local sales tax law as  
21 defined in section 32.085, and from the computation of the tax  
22 levied, assessed, or payable under sections 144.010 to 144.525  
23 and 144.600 to 144.761, and section 238.235, and the local sales  
24 tax law as defined in section 32.085] this chapter and from the  
25 computation of the tax levied, assessed, and payable under this  
26 chapter, all sales and purchases of tangible personal property,  
27 utilities, services, or any other transaction that would  
28 otherwise be subject to the state or local sales or use tax when  
29 such sales are made to or purchases are made by a private partner  
30 for use in completing a project under sections 227.600 to  
31 227.669."; and  
32

33 Further amend said bill, Page 26, Section 144.069, Line 10,  
34 by inserting after all of said line the following:

35 "144.070. 1. At the time the owner of any new or used  
36 motor vehicle, trailer, boat, or outboard motor which was  
37 acquired in a transaction subject to sales tax under the Missouri

1 sales tax law makes application to the director of revenue for an  
2 official certificate of title and the registration of the motor  
3 vehicle, trailer, boat, or outboard motor as otherwise provided  
4 by law, the owner shall present to the director of revenue  
5 evidence satisfactory to the director of revenue showing the  
6 purchase price exclusive of any charge incident to the extension  
7 of credit paid by or charged to the applicant in the acquisition  
8 of the motor vehicle, trailer, boat, or outboard motor, or that  
9 no sales tax was incurred in its acquisition, and if sales tax  
10 was incurred in its acquisition, the applicant shall pay or cause  
11 to be paid to the director of revenue the sales tax provided by  
12 the Missouri sales tax law in addition to the registration fees  
13 now or hereafter required according to law, and the director of  
14 revenue shall not issue a certificate of title for any new or  
15 used motor vehicle, trailer, boat, or outboard motor subject to  
16 sales tax as provided in the Missouri sales tax law until the tax  
17 levied for the sale of the same under sections 144.010 to 144.510  
18 has been paid as provided in this section or is registered under  
19 the provisions of subsection 5 of this section.

20 2. [As used in subsection 1 of this section, the term  
21 "purchase price" shall mean the total amount of the contract  
22 price agreed upon between the seller and the applicant in the  
23 acquisition of the motor vehicle, trailer, boat, or outboard  
24 motor, regardless of the medium of payment therefor.

25 3.] In the event that the purchase price is unknown or  
26 undisclosed, or that the evidence thereof is not satisfactory to  
27 the director of revenue, the same shall be fixed by appraisalment  
28 by the director.

29 [4.] 3. The director of the department of revenue shall  
30 endorse upon the official certificate of title issued by the  
31 director upon such application an entry showing that such sales  
32 tax has been paid or that the motor vehicle, trailer, boat, or  
33 outboard motor represented by such certificate is exempt from  
34 sales tax and state the ground for such exemption.

35 [5.] 4. Any person, company, or corporation engaged in the  
36 business of renting or leasing motor vehicles, trailers, boats,  
37 or outboard motors, which are to be used exclusively for rental

1 or lease purposes, and not for resale, may apply to the director  
2 of revenue for authority to operate as a leasing company. Any  
3 company approved by the director of revenue may pay the tax due  
4 on any motor vehicle, trailer, boat, or outboard motor as  
5 required in section 144.020 at the time of registration thereof  
6 or in lieu thereof may pay a sales tax as provided in sections  
7 144.010, 144.020, 144.070 and 144.440. A sales tax shall be  
8 charged to and paid by a leasing company which does not exercise  
9 the option of paying in accordance with section 144.020, on the  
10 amount charged for each rental or lease agreement while the motor  
11 vehicle, trailer, boat, or outboard motor is domiciled in this  
12 state. Any motor vehicle, trailer, boat, or outboard motor which  
13 is leased as the result of a contract executed in this state  
14 shall be presumed to be domiciled in this state.

15 [6.] 5. Any corporation may have one or more of its  
16 divisions separately apply to the director of revenue for  
17 authorization to operate as a leasing company, provided that the  
18 corporation:

19 (1) Has filed a written consent with the director  
20 authorizing any of its divisions to apply for such authority;

21 (2) Is authorized to do business in Missouri;

22 (3) Has agreed to treat any sale of a motor vehicle,  
23 trailer, boat, or outboard motor from one of its divisions to  
24 another of its divisions as a sale at retail;

25 (4) Has registered under the fictitious name provisions of  
26 sections 417.200 to 417.230 each of its divisions doing business  
27 in Missouri as a leasing company; and

28 (5) Operates each of its divisions on a basis separate from  
29 each of its other divisions. However, when the transfer of a  
30 motor vehicle, trailer, boat or outboard motor occurs within a  
31 corporation which holds a license to operate as a motor vehicle  
32 or boat dealer pursuant to sections 301.550 to 301.573 the  
33 provisions in subdivision (3) of this subsection shall not apply.

34 [7.] 6. If the owner of any motor vehicle, trailer, boat,  
35 or outboard motor desires to charge and collect sales tax as  
36 provided in this section, the owner shall make application to the  
37 director of revenue for a permit to operate as a motor vehicle,

1 trailer, boat, or outboard motor leasing company. The director  
2 of revenue shall promulgate rules and regulations determining the  
3 qualifications of such a company, and the method of collection  
4 and reporting of sales tax charged and collected. Such  
5 regulations shall apply only to owners of motor vehicles,  
6 trailers, boats, or outboard motors, electing to qualify as motor  
7 vehicle, trailer, boat, or outboard motor leasing companies under  
8 the provisions of subsection 5 of this section, and no motor  
9 vehicle renting or leasing, trailer renting or leasing, or boat  
10 or outboard motor renting or leasing company can come under  
11 sections 144.010, 144.020, 144.070 and 144.440 unless all motor  
12 vehicles, trailers, boats, and outboard motors held for renting  
13 and leasing are included.

14 [8.] 7. Beginning July 1, 2010, any motor vehicle dealer  
15 licensed under section 301.560 engaged in the business of selling  
16 motor vehicles or trailers may apply to the director of revenue  
17 for authority to collect and remit the sales tax required under  
18 this section on all motor vehicles sold by the motor vehicle  
19 dealer. A motor vehicle dealer receiving authority to collect  
20 and remit the tax is subject to all provisions under sections  
21 144.010 to 144.525. Any motor vehicle dealer authorized to  
22 collect and remit sales taxes on motor vehicles under this  
23 subsection shall be entitled to deduct and retain an amount equal  
24 to two percent of the motor vehicle sales tax pursuant to section  
25 144.140. Any amount of the tax collected under this subsection  
26 that is retained by a motor vehicle dealer pursuant to section  
27 144.140 shall not constitute state revenue. In no event shall  
28 revenues from the general revenue fund or any other state fund be  
29 utilized to compensate motor vehicle dealers for their role in  
30 collecting and remitting sales taxes on motor vehicles. In the  
31 event this subsection or any portion thereof is held to violate  
32 article IV, section 30(b) of the Missouri Constitution, no motor  
33 vehicle dealer shall be authorized to collect and remit sales  
34 taxes on motor vehicles under this section. No motor vehicle  
35 dealer shall seek compensation from the state of Missouri or its  
36 agencies if a court of competent jurisdiction declares that the  
37 retention of two percent of the motor vehicle sales tax is

1 unconstitutional and orders the return of such revenues."; and

2  
3 Further amend said bill, Page 26, Section 144.071, Line 17,  
4 by inserting after all of said line the following:

5 "144.080. 1. Every person receiving any payment or  
6 consideration upon the sale of property or rendering of service,  
7 subject to the tax imposed by the provisions of sections 144.010  
8 to 144.525, is exercising the taxable privilege of selling the  
9 property or rendering the service at retail and is subject to the  
10 tax levied in section 144.020. The person shall be responsible  
11 not only for the collection of the amount of the tax imposed on  
12 the sale or service to the extent possible under the provisions  
13 of section 144.285, but shall, on or before the last day of the  
14 month following each calendar quarterly period of three months,  
15 file a return with the director of revenue showing the person's  
16 gross receipts and the amount of tax levied in section 144.020  
17 for the preceding quarter, and shall remit to the director of  
18 revenue, with the return, the taxes levied in section 144.020,  
19 except as provided in subsections 2 and 3 of this section. The  
20 director of revenue may promulgate rules or regulations changing  
21 the filing and payment requirements of sellers, but shall not  
22 require any seller to file and pay more frequently than required  
23 in this section.

24 2. [Where the aggregate amount levied and imposed upon a  
25 seller by section 144.020 is in excess of two hundred and fifty  
26 dollars for either the first or second month of a calendar  
27 quarter, the seller shall file a return and pay such aggregate  
28 amount for such months to the director of revenue by the  
29 twentieth day of the succeeding month.

30 3.] Where the aggregate amount levied and imposed upon a  
31 seller by section 144.020 is less than forty-five dollars in a  
32 calendar quarter, the director of revenue shall by regulation  
33 permit the seller to file a return for a calendar year. The  
34 return shall be filed and the taxes paid on or before January  
35 thirty-first of the succeeding year.

36 [4.] 3. The seller of any property or person rendering any  
37 service, subject to the tax imposed by sections 144.010 to

1 144.525, shall collect the tax from the purchaser of such  
2 property or the recipient of the service to the extent possible  
3 under the provisions of section 144.285, but the seller's  
4 inability to collect any part or all of the tax does not relieve  
5 the seller of the obligation to pay to the state the tax imposed  
6 by section 144.020; except that the collection of the tax imposed  
7 by sections 144.010 to 144.525 on motor vehicles and trailers  
8 shall be made as provided in sections 144.070 and 144.440.

9 [5.] 4. It shall be unlawful for any person to advertise or  
10 hold out or state to the public or to any customer directly or  
11 indirectly that the tax or any part thereof imposed by sections  
12 144.010 to 144.525, and required to be collected by the person,  
13 will be assumed or absorbed by the person, or that it will not be  
14 separately stated and added to the selling price of the property  
15 sold or service rendered, or if added, that it or any part  
16 thereof will be refunded. Any person violating any of the  
17 provisions of this section shall be guilty of a misdemeanor.

18 144.082. 1. The director shall participate in an online  
19 registration system that will allow sellers to register in this  
20 state and other member states.

21 2. By registering, the seller agrees to collect and remit  
22 sales and use taxes for all taxable sales into this state as well  
23 as the other member states, including member states joining after  
24 the seller's registration. Withdrawal or revocation of this  
25 state from the agreement shall not relieve a seller of its  
26 responsibility to remit taxes previously or subsequently  
27 collected on behalf of this state.

28 3. If the seller has a requirement to register prior to  
29 registering under the agreement, such seller shall obtain a  
30 retail sales license under section 144.083 and register under  
31 section 144.650.

32 4. Registration with the central registration system and  
33 the collection of sales and use taxes in this state shall not be  
34 used as a factor in determining whether the seller has nexus with  
35 this state for any tax at any time.

36 144.083. 1. The director of revenue shall require all  
37 persons who are responsible for the collection of taxes under the

1 provisions of section 144.080 to procure a retail sales license  
2 at no cost to the licensee which shall be prominently displayed  
3 at the licensee's place of business, and the license is valid  
4 until revoked by the director or surrendered by the person to  
5 whom issued when sales are discontinued. The director shall  
6 issue the retail sales license within ten working days following  
7 the receipt of a properly completed application. Any person  
8 applying for a retail sales license or reinstatement of a revoked  
9 sales tax license who owes any tax under sections 144.010 to  
10 144.510 or sections 143.191 to 143.261 must pay the amount due  
11 plus interest and penalties before the department may issue the  
12 applicant a license or reinstate the revoked license. All  
13 persons beginning business subsequent to August 13, 1986, and who  
14 are required to collect the sales tax shall secure a retail sales  
15 license prior to making sales at retail. Such license may, after  
16 ten days' notice, be revoked by the director of revenue only in  
17 the event the licensee shall be in default for a period of sixty  
18 days in the payment of any taxes levied under section 144.020 or  
19 sections 143.191 to 143.261. Notwithstanding the provisions of  
20 section 32.057 in the event of revocation, the director of  
21 revenue may publish the status of the business account including  
22 the date of revocation in a manner as determined by the director.

23 2. The possession of a retail sales license and a statement  
24 from the department of revenue that the licensee owes no tax due  
25 under sections 144.010 to 144.510 or sections 143.191 to 143.261  
26 shall be a prerequisite to the issuance or renewal of any city or  
27 county occupation license or any state license which is required  
28 for conducting any business where goods are sold at retail. The  
29 date of issuance on the statement that the licensee owes no tax  
30 due shall be no more than ninety days before the date of  
31 submission for application or renewal of the local license. The  
32 revocation of a retailer's license by the director shall render  
33 the occupational license or the state license null and void.

34 3. No person responsible for the collection of taxes under  
35 section 144.080 shall make sales at retail unless such person is  
36 the holder of a valid retail sales license. After all appeals  
37 have been exhausted, the director of revenue may notify the

1 county or city law enforcement agency representing the area in  
2 which the former licensee's business is located that the retail  
3 sales license of such person has been revoked, and that any  
4 county or city occupation license of such person is also revoked.  
5 The county or city may enforce the provisions of this section,  
6 and may prohibit further sales at retail by such person.

7 4. In addition to the provisions of subsection 2 of this  
8 section, beginning January 1, 2009, the possession of a statement  
9 from the department of revenue stating no tax is due under  
10 sections 143.191 to 143.265 or sections 144.010 to 144.510 shall  
11 also be a prerequisite to the issuance or renewal of any city or  
12 county occupation license or any state license required for  
13 conducting any business where goods are sold at retail. The  
14 statement of no tax due shall be dated no longer than ninety days  
15 before the date of submission for application or renewal of the  
16 city or county license.

17 [5. Notwithstanding any law or rule to the contrary, sales  
18 tax shall only apply to the sale price paid by the final  
19 purchaser and not to any off-invoice discounts or other pricing  
20 discounts or mechanisms negotiated between manufacturers,  
21 wholesalers, and retailers.]

22 144.084. 1. The director shall promulgate rules and  
23 regulations for remittance of returns. Such rules shall:

24 (1) Allow for electronic payments by all remitters by both  
25 ACH credit and ACH debit;

26 (2) Provide an alternative method for making "same day"  
27 payments if an electronic funds transfer fails;

28 (3) Provide that if a due date falls on a legal banking  
29 holiday in the state, the taxes shall be due on the next  
30 succeeding business day; and

31 (4) Require that any data that accompanies a remittance be  
32 formatted using uniform tax type and payment type codes approved  
33 by the streamlined sales and use tax governing board.

34 2. All model 1, model 2, and model 3 sellers shall file  
35 returns electronically. Any model 1, model 2, or model 3 seller  
36 shall submit its sales and use tax returns in a simplified format  
37 approved by the director at such times as may be prescribed by

1 the director.

2 144.100. 1. Every person making any taxable sales of  
3 property or service, except transactions provided for in sections  
4 144.070 and 144.440, individually or by duly authorized officer  
5 or agent, shall make and file a written return with the director  
6 of revenue in such manner as he may prescribe.

7 2. The returns shall be on blanks designed and furnished by  
8 the director of the department of revenue and shall be filed at  
9 the times provided in sections 144.080 and 144.090. The returns  
10 shall [show the amount of gross receipts from sales of taxable  
11 property and services by the person and the amount of tax due  
12 thereon by that person during and for the period covered by the  
13 return] state:

14 (1) The name and address of the retailer;

15 (2) The total amount of gross sales of all tangible  
16 personal property and taxable services rendered by the retailer  
17 during the period for which the return is made;

18 (3) The total amount received during the period for which  
19 the return is made on charge and time sales of tangible personal  
20 property made and taxable services rendered prior to the period  
21 for which the return is made;

22 (4) Deductions allowed by law from such total amount of  
23 gross sales and from total amount received during the period for  
24 which the return is made on such charge and time sales;

25 (5) Receipts during the period for which the return is made  
26 from the total amount of sales of tangible personal property and  
27 taxable services rendered during such period in the course of  
28 such business, after deductions allowed by law have been made;

29 (6) Receipts during the period for which the return is made  
30 from charge and time sales of tangible personal property made and  
31 taxable services rendered prior to such period in the course of  
32 such business, after deductions allowed by law have been made;

33 (7) Gross receipts during the period for which the return  
34 is made from sales of tangible personal property and taxable  
35 services rendered in the course of such business upon the basis  
36 of which the tax is imposed; and

37 (8) Such other pertinent information as the director may

1 require.

2 3. In making such return, the retailer shall determine the  
3 market value of any consideration, other than money, received in  
4 connection with the sale of any tangible personal property in the  
5 course of the business and shall include such value in the  
6 return. Such value shall be subject to review and revision by  
7 the director as hereinafter provided. Refunds made by a retailer  
8 during the period for which the return is made on account of  
9 tangible personal property returned to the retailer shall be  
10 allowed as a deduction under subdivision (4) of subsection 2 of  
11 this section in case the retailer has included the receipts from  
12 such sale in a return made by such retailer and paid taxes on  
13 such sale. The retailer shall, at the time of making such  
14 return, pay to the director the amount of tax owed, except as  
15 otherwise provided in this section. The director may extend the  
16 time for making returns and paying the tax required by this  
17 section for any period not to exceed sixty days under such rules  
18 and regulations as the director of revenue may prescribe.

19 4. The director shall only require a single tax return for  
20 each taxing period and such return shall include only the taxing  
21 jurisdictions in which the seller makes sales within the state.  
22 With each return, the person shall remit to the director of  
23 revenue the full amount of the tax due.

24 [3.] 5. In case of charge and time sales the gross receipts  
25 thereof shall be included as sales in the returns as and when  
26 payments are received by the person, without any deduction  
27 therefrom whatsoever.

28 [4.] 6. If an error or omission is discovered in a return  
29 or a change be necessary to show the true facts, the error may be  
30 corrected, the omission supplied, or the change made in the  
31 return next filed with the director for the filing period  
32 immediately following the filing period in which the error was  
33 made or the omission occurred, as prescribed by law, except that  
34 no refund under this chapter shall be allowed for any amount of  
35 tax paid by a seller which is based upon charges incident to  
36 credit card discounts. Any other omission or error must be  
37 corrected by filing an amended return for the erroneously

1 reported period if the amount of tax is less than that originally  
2 reported, or an additional return if the amount of tax is greater  
3 than that originally reported. An additional return shall be  
4 deemed filed on the date the envelope in which it is mailed is  
5 postmarked or the date it is received by the director, whichever  
6 is earlier. Any payment of tax, interest, penalty or additions  
7 to tax shall be deemed filed on the date the envelope containing  
8 the payment is postmarked or the date the payment is received by  
9 the director, whichever is earlier. If a refund or credit  
10 results from the filing of an amended return, no refund or credit  
11 shall be allowed unless an application for refund or credit is  
12 properly completed and submitted to the director pursuant to  
13 section 144.190.

14 [5.] 7. The amount of gross receipts from sales and the  
15 amount of tax due returned by the person, as well as all matters  
16 contained in the return, is subject to review and revision in the  
17 manner herein provided for the correction of the returns.

18 144.104. 1. A seller shall be allowed a deduction from  
19 taxable sales for bad debts attributable to taxable sales of such  
20 seller that have become uncollectable. Any deduction taken that  
21 is attributed to bad debts shall not include interest.

22 2. The amount of the bad debt deduction shall be calculated  
23 pursuant to 26 U.S.C. Section 166(b), as amended, except that  
24 such amount shall be adjusted to exclude financing charges or  
25 interest, sales, or use taxes charged on the purchase price,  
26 uncollectable amounts on property that remain in the possession  
27 of the seller until the full purchase price is paid, and expenses  
28 incurred in attempting to collect any debt or repossessed  
29 property.

30 3. Bad debts may be deducted on the return for the period  
31 during which the bad debt is written off as uncollectable in the  
32 seller's books and records and is eligible to be deducted for  
33 federal income tax purposes. For purposes of this subsection, a  
34 seller who is not required to file federal income tax returns may  
35 deduct a bad debt on a return filed for the period in which the  
36 bad debt is written off as uncollectable in the seller's books  
37 and records and would be eligible for a bad debt deduction for

1 federal income tax purposes if the seller was required to file a  
2 federal income tax return.

3 4. If a deduction is taken for a bad debt and the debt is  
4 subsequently collected in whole or in part, the tax on the amount  
5 so collected shall be paid and reported on the return filed for  
6 the period in which the collection is made.

7 5. When the amount of bad debt exceeds the amount of  
8 taxable sales for the period during which the bad debt is written  
9 off, a refund claim may be filed by the seller within the  
10 applicable statute of limitations for refund claim; however, the  
11 statute of limitations shall be measured from the due date of the  
12 return on which the bad debt could first be claimed.

13 6. Where filing responsibilities have been assumed by a  
14 certified service provider, such service provider may claim, on  
15 behalf of the seller, any bad debt allowance provided by this  
16 section. The certified service provider shall credit or refund  
17 the full amount of any bad debt allowance or refund received to  
18 the seller.

19 7. For the purposes of reporting a payment received on a  
20 previously claimed bad debt, any payments made on a debt or  
21 account shall first be applied proportionally to the taxable  
22 price of the property or service and the sales tax thereon, and  
23 secondly to interest, service charges, and any other charges.

24 8. In situations where the books and records of the seller,  
25 or certified service provider on behalf of the seller, claiming  
26 the bad debt allowance support an allocation of the bad debts  
27 among the member states, such an allocation shall be permitted.

28 144.105. 1. The state shall review software submitted to  
29 the streamlined sales and use tax governing board for  
30 certification as a certified automated system (CAS) under Section  
31 501 of the streamlined sales and use tax agreement. Such review  
32 shall include a review to determine that the program adequately  
33 classifies the state's product-based exemptions. Upon completion  
34 of the review, the state shall certify to the governing board its  
35 acceptance of the classifications made by the system. The state  
36 shall relieve a certified service provider (CSP) or model 2  
37 seller from liability to this state and its local jurisdictions

1 for failure to collect sales or use taxes resulting from the CSP  
2 or model 2 seller's reliance on the certification provided by the  
3 state.

4 2. The streamlined sales and use tax governing board and  
5 this state shall not be responsible for classification of an item  
6 or transaction with the product-based exemptions. The relief  
7 from liability provided in this section shall not be available  
8 for a CSP or model 2 seller that has incorrectly classified an  
9 item or transaction into a product-based exemption certified by  
10 this state. This subsection shall apply to the individual  
11 listing of items or transactions within a product definition  
12 approved by the governing board or the state.

13 3. If the state determines that an item or transaction is  
14 incorrectly classified as to its taxability, it shall notify the  
15 CSP or model 2 seller of the incorrect classification. The CSP  
16 or model 2 seller shall have ten days to revise the  
17 classification after receipt of notice from the state of the  
18 determination. Upon expiration of the ten days, such CSP or  
19 model 2 seller shall be liable for failure to collect the correct  
20 amount of sales or use taxes due and owing to the state.

21 144.123. 1. The director shall provide and maintain a  
22 database that describes boundary changes for all taxing  
23 jurisdictions and the effective dates of such changes for sales  
24 and use tax purposes.

25 2. The director shall provide and maintain a database of  
26 all sales and use tax rates for all taxing jurisdictions. For  
27 the identification of counties and cities, codes corresponding to  
28 the rates shall be provided according to Federal Information  
29 Processing Standards (FIPS) as developed by the National  
30 Institute of Standards and Technology. For the identification of  
31 all other jurisdictions, codes corresponding to the rates shall  
32 be in a format determined by the director.

33 3. The director shall provide and maintain a database that  
34 assigns each five- and nine-digit zip code to the proper rates  
35 and taxing jurisdictions. The lowest combined tax rate imposed  
36 in the zip code area shall apply if the area includes more than  
37 one tax rate in any level of taxing jurisdiction. If a nine-

1 digit zip code designation is not available for a street address,  
2 or if a seller or a certified service provider (CSP) is unable to  
3 determine the nine-digit zip code designation applicable to a  
4 purchase after exercising due diligence to determine the  
5 designation, the seller or CSP may apply the rate for the five-  
6 digit zip code area. For purposes of this section, there shall  
7 be a rebuttable presumption that a seller or CSP has exercised  
8 due diligence if the seller has attempted to determine the nine-  
9 digit zip code designation by utilizing software approved by the  
10 secretary that makes this designation from the street address and  
11 the five-digit zip code applicable to a purchase.

12 4. The director may provide address-based boundary database  
13 records for assigning taxing jurisdictions and associated rates  
14 which shall be in addition to the requirements of subsection 3 of  
15 this section. The database records shall be in the same approved  
16 format as the database records required under subsection 3 of  
17 this section and shall meet the requirements developed under the  
18 federal Mobile Telecommunications Sourcing Act, 4 U.S.C. Section  
19 119(a), as amended. If the director develops address-based  
20 assignment database records under the agreement, sellers that  
21 register under the agreement shall be required to use such  
22 database. A seller or CSP shall use such database records in  
23 place of the five- and nine-digit zip code database records  
24 provided for in subsection 3 of this section. If a seller or CSP  
25 is unable to determine the applicable rate and jurisdiction using  
26 an address-based database record after exercising due diligence,  
27 the seller or CSP may apply the nine-digit zip code designation  
28 applicable to a purchase. If a nine-digit zip code designation  
29 is not available for a street address or if a seller or CSP is  
30 unable to determine the nine-digit zip code designation  
31 applicable to a purchase after exercising due diligence to  
32 determine the designation, the seller or CSP may apply the rate  
33 for the five-digit zip code area. For the purposes of this  
34 section, there shall be a rebuttable presumption that a seller or  
35 CSP has exercised due diligence if the seller or CSP has  
36 attempted to determine the tax rate and jurisdiction by utilizing  
37 software approved by the director and makes the assignment from

1 the address and zip code information applicable to the purchase.  
2 If the director has met the requirements of subsection 3 of this  
3 section, the director may also elect to certify vendor provided  
4 address-based databases for assigning tax rates and  
5 jurisdictions. The databases shall be in the same approved  
6 format as the database records under this section and meet the  
7 requirements developed under the federal Mobile  
8 Telecommunications Sourcing Act, 4 U.S.C. Section 119(a), as  
9 amended. If the director certifies a vendor address-based  
10 database, a seller or CSP may use such database in place of the  
11 database provided for in this subsection.

12 5. The electronic databases provided for in subsections 1,  
13 2, 3, and 4 of this section shall be in downloadable format as  
14 determined by the director. The databases may be directly  
15 provided by the director or provided by a vendor as designated by  
16 the director. A database provided by a vendor as designated by  
17 the director shall be applicable and subject to the provisions of  
18 section 144.1031 and this section. The databases shall be  
19 provided at no cost to the user of the database. The provisions  
20 of subsections 3 and 4 of this section shall not apply when the  
21 purchased product is received by the purchaser at the business  
22 location of the seller.

23 6. No seller or CSP shall be liable for reliance upon  
24 erroneous data provided by the director on tax rates, boundaries,  
25 or taxing jurisdiction assignments.

26 144.124. 1. The director shall complete a taxability  
27 matrix. The state's entries in the matrix shall be provided and  
28 maintained by the director in a database that is in a  
29 downloadable format.

30 2. The director shall provide reasonable notice of changes  
31 in the taxability of the products or services listed in the  
32 taxability matrix.

33 3. A seller or certified service provider (CSP) shall be  
34 relieved from liability to this state or any local taxing  
35 jurisdiction for having charged and collected the incorrect  
36 amount of state or local sales or use tax resulting from such  
37 seller's or CSP's reliance upon erroneous data provided by the

1 director in the taxability matrix.

2 144.125. 1. (1) Amnesty shall be granted for uncollected  
3 or unpaid sales or use tax to a seller who registers to pay or to  
4 collect and remit applicable sales or use tax on sales made to  
5 purchasers in this state in accordance with the terms of the  
6 agreement, provided that the seller was not so registered in this  
7 state in the twelve-month period preceding the effective date of  
8 this state's participation in the agreement.

9 (2) Amnesty shall preclude assessment for uncollected or  
10 unpaid sales or use tax together with penalty or interest for  
11 sales made during the period the seller was not registered in  
12 this state, provided registration occurs within twelve months of  
13 the effective date of this state's participation in the  
14 agreement.

15 (3) Amnesty shall be provided if this state joins the  
16 agreement after the seller has registered.

17 2. Amnesty shall not be available to a seller with respect  
18 to any matter or matters for which the seller received notice of  
19 the commencement of an audit and which audit is not yet finally  
20 resolved including any related administrative and judicial  
21 processes. The amnesty shall not be available for sales or use  
22 taxes already paid or remitted to this state or to taxes  
23 collected by the seller.

24 3. Amnesty provided under this section shall be fully  
25 effective, absent the seller's fraud or intentional  
26 misrepresentation of a material fact, as long as the seller  
27 continues registration and payment or collection and remittance  
28 of applicable sales or use taxes for a period of at least thirty-  
29 six months. The statute of limitations applicable to asserting a  
30 tax liability during this thirty-six month period shall be  
31 tolled.

32 4. Amnesty provided under this section shall be applicable  
33 only to sales or use taxes due from a seller in its capacity as a  
34 seller and not to sales or use taxes due from a seller in its  
35 capacity as a purchaser.

36 5. The provisions of this section shall become effective as  
37 of the date that the state joins and becomes a member state of

1 the agreement.

2 144.140. 1. From every remittance to the director of  
3 revenue made on or before the date when the same becomes due, the  
4 person required to remit the same shall be entitled to deduct and  
5 retain an amount equal to two percent thereof.

6 2. If the director of the department of revenue enters into  
7 the streamlined sales and use tax agreement under section 32.070,  
8 the director shall provide a monetary allowance from the taxes  
9 collected to each of the following:

10 (1) A certified service provider, in accordance with the  
11 agreement and under the terms of the contract signed with the  
12 provider, provided that such allowance shall not exceed two  
13 percent of the amount collected;

14 (2) Any vendor registered under the agreement that selects  
15 a certified automated system to perform part of its sales or use  
16 tax functions;

17 (3) Any vendor registered under the agreement that uses a  
18 proprietary system to calculate taxes due and has entered into a  
19 performance agreement with states that are members to the  
20 streamlined sales and use tax agreement.

21 3. The monetary allowance provided for vendors in  
22 subdivision (2) or (3) of subsection 2 of this section shall be  
23 in an amount equal to two percent of the taxes collected.

24 4. Any vendor receiving an allowance under subsection 2 of  
25 this section shall not be entitled simultaneously to deduct the  
26 allowance provided for in subsection 1 of this section.

27 144.210. 1. The burden of proving that a sale of tangible  
28 personal property, services, substances or things was not a sale  
29 at retail shall be upon the person who made the sale, except that  
30 with respect to sales, services, or transactions provided for in  
31 section 144.070. [The seller shall obtain and maintain exemption  
32 certificates signed by the purchaser or his agent as evidence for  
33 any exempt sales claimed; provided, however, that before any  
34 administrative tribunal of this state, a seller may prove that  
35 sale is exempt from tax under this chapter in accordance with  
36 proof admissible under the applicable rules of evidence; except  
37 that when a purchaser has purchased tangible personal property or

1 services sales tax free under a claim of exemption which is found  
2 to be improper, the director of revenue may collect the proper  
3 amount of tax, interest, additions to tax and penalty from the  
4 purchaser directly. Any tax, interest, additions to tax or  
5 penalty collected by the director from the purchaser shall be  
6 credited against the amount otherwise due from the seller on the  
7 purchases or sales where the exemption was claimed.]

8 2. If the director of revenue is not satisfied with the  
9 return and payment of the tax made by any person, he is hereby  
10 authorized and empowered to make an additional assessment of tax  
11 due from such person, based upon the facts contained in the  
12 return or upon any information within his possession or that  
13 shall come into his possession.

14 3. The director of revenue shall give to the person written  
15 notice of such additional or revised assessment by certified or  
16 registered mail to the person at his or its last known address.

17 144.212. 1. In addition to all other provisions of law  
18 provided for exemptions, when an exemption is claimed by a  
19 purchaser:

20 (1) The seller shall obtain identifying information of the  
21 purchaser and the reason for claiming a tax exemption at the time  
22 of the purchase;

23 (2) A purchaser shall not be required to provide a  
24 signature to claim an exemption from tax unless a paper exemption  
25 certificate is used;

26 (3) The seller shall use the standard form for claiming an  
27 exemption electronically prescribed by the director of the  
28 department of revenue and acceptable to the streamlined sales and  
29 use tax governing board;

30 (4) The seller shall obtain the same information for proof  
31 of a claimed exemption regardless of the medium in which the  
32 transaction occurred;

33 (5) The seller shall maintain proper records of exempt  
34 transactions and provide such records to the director of the  
35 department of revenue or the director's designee upon request;

36 (6) In the case of drop shipment sales, a third-party  
37 vendor, such as a drop shipper, may claim a resale exemption

1 based on an exemption certificate provided by its customer or any  
2 other acceptable information available to the third-party vendor  
3 evidencing qualification for a resale exemption, regardless of  
4 whether the customer is registered to collect and remit sales and  
5 use tax in the state where the sale is sourced.

6 2. Sellers that comply with the requirements of this  
7 section shall be relieved from collecting and remitting tax  
8 otherwise applicable if it is determined that the purchaser  
9 improperly claimed an exemption and such purchaser shall be  
10 liable for the nonpayment of tax. Relief from liability provided  
11 under this section shall not apply to a seller who fraudulently  
12 fails to collect tax; to a seller who solicits purchasers to  
13 participate in the unlawful claim of an exemption; to a seller  
14 who accepts an exemption certificate when the purchaser claims an  
15 entity-based exemption when the subject of the transaction sought  
16 to be covered by the exemption certificate is actually received  
17 by the purchaser at a location operated by the seller and the  
18 state in which that location resides provides an exemption  
19 certificate that clearly and affirmatively indicates that the  
20 claimed exemption is not available in such state; or to a seller  
21 who accepts an exemption certificate claiming multiple points of  
22 use for tangible personal property other than computer software  
23 for which an exemption claiming multiple points of use not  
24 available in such state.

25 (1) A seller shall be relieved from collecting and  
26 remitting tax otherwise applicable if the seller obtains a fully  
27 completed exemption certificate or captures the relevant data  
28 elements required under the agreement within ninety days  
29 subsequent to the date of sale.

30 (2) If a seller fails to obtain an exemption certificate or  
31 all relevant data elements as provided in this section, the  
32 seller may, within one hundred twenty days subsequent to a  
33 request for substantiation by the director of the department of  
34 revenue or the director's designee, either prove that the  
35 transaction was not subject to tax by other means or obtain a  
36 fully completed exemption certificate from the purchaser, taken  
37 in good faith.

1 3. Nothing in this section shall affect the ability of the  
2 director of the department of revenue or the director's designee  
3 to require purchasers to update exemption certificate information  
4 or to reapply with the state to claim certain exemptions.

5 4. Notwithstanding the provisions of subsection 2 of this  
6 section to the contrary, the director shall relieve a seller of  
7 the tax otherwise applicable if the seller obtains a blanket  
8 exemption certificate for a purchaser with which the seller has a  
9 recurring business relationship. The director shall not request  
10 from the seller renewal of blanket certificates or updates of  
11 exemption certificate information or data elements when there is  
12 a recurring business relationship between the buyer and seller.  
13 For purposes of this section, a recurring business relationship  
14 exists when a period of no more than twelve months elapses  
15 between sales transactions.

16 144.285. 1. [In order to permit sellers required to  
17 collect and report the sales tax to collect the amount required  
18 to be reported and remitted, but not to change the requirements  
19 of reporting or remitting tax or to serve as a levy of the tax,  
20 and in order to avoid fractions of pennies, the director of  
21 revenue shall establish brackets, showing the amounts of tax to  
22 be collected on sales of specified amounts, which shall be  
23 applicable to all taxable transactions] When the seller is  
24 computing the amount of tax owed by the purchaser and remitted to  
25 the state:

26 (1) Tax computation shall be carried to the third decimal  
27 place; and

28 (2) The tax shall be rounded to a whole cent using a method  
29 that rounds up to the next cent whenever the third decimal place  
30 is greater than four.

31 2. [In all instances where statements covering taxable  
32 purchases are rendered to the taxpayer on a monthly or other  
33 periodic basis, the amount of tax shall be determined by applying  
34 the applicable tax rate to the taxable purchases represented on  
35 the statement, rounded to the nearest whole cent, or by  
36 application of the brackets established by the director of  
37 revenue, at the option of the retail vendor] Sellers may elect to

1 compute the tax due on a transaction on an item or an invoice  
2 basis. The provision of this subsection may be applied to the  
3 aggregated state and local taxes.

4 3. No vendor or seller shall knowingly charge or receive  
5 from a purchaser as a sales tax any sum in excess of the sums  
6 provided for in this section.

7 4. [A vendor may, at his option, determine the amount  
8 charged to and received from each purchaser by use of a formula  
9 which applies the applicable tax rate to each taxable purchase,  
10 rounded to the nearest whole cent. The formula shall be  
11 uniformly and consistently applied to all purchases similarly  
12 situated.

13 5.] Amounts which a vendor charges to and receives from the  
14 purchaser in accordance with this section shall not be includable  
15 in his gross receipts if the amounts are separately charged or  
16 stated.

17 [6.] 5. If sales tax for one or more local political  
18 subdivisions is owed by a taxpayer pursuant to chapter 66, 67,  
19 92, or 94 and that taxpayer remits less than all sales tax due  
20 for a filing period specified in section 144.080, the director of  
21 revenue shall deposit the tax remitted proportionately to each  
22 taxing jurisdiction in accordance with the percentage that each  
23 such jurisdiction's share of the tax due for the filing period  
24 bears to the total tax due from such taxpayer for such period.  
25 The unpaid balance due along with penalties and interest shall be  
26 similarly prorated among the state and all local jurisdictions  
27 for which tax was due during the filing period for which an  
28 underpayment occurs. The provisions of this subsection shall  
29 apply to all returns or remittances relating to sales made on or  
30 after January 1, 1984."; and

31  
32 Further amend said bill, Page 29, Section 144.525, Line 9,  
33 by inserting after all of said line the following:

34 "144.526. 1. This section shall be known and may be cited  
35 as the "Show Me Green Sales Tax Holiday".

36 2. [For purposes of this section, the following terms mean:

37 (1) "Appliance", clothes washers and dryers, water heaters,

1 trash compactors, dishwashers, conventional ovens, ranges,  
2 stoves, air conditioners, furnaces, refrigerators and freezers;  
3 and

4 (2) "Energy star certified", any appliance approved by both  
5 the United States Environmental Protection Agency and the United  
6 States Department of Energy as eligible to display the energy  
7 star label, as amended from time to time.

8 3.] In each year beginning on or after January 1, 2009,  
9 there is hereby specifically exempted from state sales tax law  
10 all retail sales of any [energy star certified] new appliance  
11 that is an energy star qualified product, up to one thousand five  
12 hundred dollars per appliance, during a seven-day period  
13 beginning at 12:01 a.m. on April nineteenth and ending at  
14 midnight on April twenty-fifth.

15 [4. A political subdivision may allow the sales tax holiday  
16 under this section to apply to its local sales taxes by enacting  
17 an ordinance to that effect. Any such political subdivision  
18 shall notify the department of revenue not less than forty-five  
19 calendar days prior to the beginning date of the sales tax  
20 holiday occurring in that year of any such ordinance or order.

21 5. This section may not apply to any retailer when less  
22 than two percent of the retailer's merchandise offered for sale  
23 qualifies for the sales tax holiday. The retailer shall offer a  
24 sales tax refund in lieu of the sales tax holiday.]; and  
25

26 Further amend said bill, Page 34, Section 144.615, Line 21,  
27 by inserting after all of said line the following:'

28 "144.655. 1. Every vendor, on or before the last day of  
29 the month following each calendar quarterly period of three  
30 months, shall file with the director of revenue a return of all  
31 taxes collected for the preceding quarter in the form prescribed  
32 by the director of revenue, showing the total sales price of the  
33 tangible personal property sold by the vendor, the storage, use  
34 or consumption of which is subject to the tax levied by this law,  
35 and other information the director of revenue deems necessary.  
36 The return shall be accompanied by a remittance of the amount of  
37 the tax required to be collected by the vendor during the period

1 covered by the return. Returns shall be signed by the vendor or  
2 the vendor's authorized agent. The director of revenue may  
3 promulgate rules or regulations changing the filing and payment  
4 requirements of vendors, but shall not require any vendor to file  
5 and pay more frequently than required in this section.

6 2. Where the aggregate amount of tax required to be  
7 collected by a vendor is in excess of two hundred and fifty  
8 dollars for either the first or second month of a calendar  
9 quarter, the vendor shall pay such aggregate amount for such  
10 months to the director of revenue by the twentieth day of the  
11 succeeding month. The amount so paid shall be allowed as a  
12 credit against the liability shown on the vendor's quarterly  
13 return required by this section.

14 3. Where the aggregate amount of tax required to be  
15 collected by a vendor is less than forty-five dollars in a  
16 calendar quarter, the director of revenue shall by regulation  
17 permit the vendor to file a return for a calendar year. The  
18 return shall be filed and the taxes paid on or before January  
19 thirty-first of the succeeding year.

20 4. Except as provided in subsection 5 of this section,  
21 every person purchasing tangible personal property, the storage,  
22 use or consumption of which is subject to the tax levied by  
23 sections 144.600 to 144.748, who has not paid the tax due to a  
24 vendor registered in accordance with the provisions of section  
25 144.650, shall file with the director of revenue a return for the  
26 preceding reporting period in the form and manner that the  
27 director of revenue prescribes, showing the total sales price of  
28 the tangible property purchased during the preceding reporting  
29 period and any other information that the director of revenue  
30 deems necessary for the proper administration of sections 144.600  
31 to 144.748. The return shall be accompanied by a remittance of  
32 the amount of the tax required by sections 144.600 to 144.748 to  
33 be paid by the person. Returns shall be signed by the person  
34 liable for the tax or such person's duly authorized agent. For  
35 purposes of this subsection, the reporting period shall be  
36 determined by the director of revenue and may be a calendar  
37 quarter or a calendar year. Annual returns and payments required

1 by the director pursuant to this subsection shall be due on or  
2 before April fifteenth of the year for the preceding calendar  
3 year and quarterly returns and payments shall be due on or before  
4 the last day of the month following each calendar period of three  
5 months. Upon the taxpayer's request, the director may allow the  
6 filing of such returns and payments on a monthly basis. If a  
7 taxpayer elects to file a monthly return and payment, such return  
8 and payment shall be due on or before the twentieth day of the  
9 succeeding month.

10 5. Any person purchasing tangible personal property subject  
11 to the taxes imposed by sections 144.600 to 144.748 shall not be  
12 required to file a use tax return with the director of revenue if  
13 such purchases on which such taxes were not paid do not exceed in  
14 the aggregate two thousand dollars in any calendar year.

15 6. Nothing in subsection 5 of this section shall relieve a  
16 vendor of liability to collect the tax imposed pursuant to  
17 sections 144.600 to 144.748 on the total gross receipts of all  
18 sales of tangible personal property used, stored or consumed in  
19 this state and to remit all taxes collected to the director of  
20 revenue in accordance with the provisions of this section nor  
21 shall it relieve a purchaser from paying such taxes to a vendor  
22 registered in accordance with the provisions of section 144.650.

23 7. Any out-of-state seller which is not legally required to  
24 register for use tax in this state but chooses to collect and  
25 remit use tax under sections 144.600 to 144.761 shall file a  
26 return for the calendar year. The return shall be filed and the  
27 taxes paid on or before January thirty-first of the succeeding  
28 year. In the event that any out-of-state seller which is not  
29 legally required to register for use tax in this state but  
30 chooses to collect and remit use tax under sections 144.600 to  
31 144.761 has accumulated state and local use tax funds in an  
32 amount equal to one thousand dollars or more, such vendor shall  
33 file a return and remit the amount due for the month in which the  
34 accumulated state and local use tax funds equal or exceed one  
35 thousand dollars.

36 144.710. [From every remittance made by a vendor as required  
37 by sections 144.600 to 144.745 to the director of revenue on or

1 before the date when the remittance becomes due, the vendor may  
2 deduct and retain an amount equal to two percent thereof.]  
3 Sections 144.210 and 144.212, pertaining to the allowance for  
4 timely remittance of payment, are applicable to the tax levied by  
5 this law."; and  
6

7 Further amend said bill, Page 44, Section 184.845, by  
8 deleting all of said section and inserting in lieu thereof the  
9 following:

10 "184.845. 1. The board of the district may impose a museum  
11 and cultural district sales tax by resolution on all retail sales  
12 made in such museum and cultural district which are subject to  
13 taxation pursuant to the provisions of sections 144.010 to  
14 144.525. Such museum and cultural district sales tax may be  
15 imposed for any museum purpose designated by the board of the  
16 museum and cultural district. If the resolution is adopted the  
17 board of the district may submit the question of whether to  
18 impose a sales tax authorized by this section to [either the  
19 legal voters of the district and/or to the owners of real  
20 property within the district] the qualified voters who shall have  
21 the same voting interests as with the election of members of the  
22 board of the district.

23 2. The sales tax authorized by this section shall become  
24 effective on the first day of the second calendar quarter  
25 [following adoption of the tax by the qualified voters] after the  
26 director of revenue receives notification of the adoption of the  
27 local sales tax.

28 3. In each museum and cultural district in which a sales  
29 tax has been imposed in the manner provided by this section,  
30 every retailer shall add the tax imposed by the museum and  
31 cultural district pursuant to this section to the retailer's sale  
32 price, and when so added such tax shall constitute a part of the  
33 price, shall be a debt of the purchaser to the retailer until  
34 paid, and shall be recoverable at law in the same manner as the  
35 purchase price.

36 4. In order to permit sellers required to collect and  
37 report the sales tax authorized by this section to collect the

1 amount required to be reported and remitted, but not to change  
2 the requirements of reporting or remitting tax or to serve as a  
3 levy of the tax, and in order to avoid fractions of pennies, the  
4 museum and cultural district may establish appropriate brackets  
5 which shall be used in the district imposing a tax pursuant to  
6 this section in lieu of those brackets provided in section  
7 [144.825] 144.285.

8 5. All revenue received by a museum and cultural district  
9 from the tax authorized by this section which has been designated  
10 for a certain museum and cultural purpose shall be deposited in a  
11 special trust fund and shall be used solely for such designated  
12 purpose. All funds remaining in the special trust fund shall  
13 continue to be used solely for such designated museum and  
14 cultural purpose. Any funds in such special trust fund which are  
15 not needed for current expenditures may be invested by the board  
16 of directors in accordance with applicable laws relating to the  
17 investment of other museum and cultural district funds.

18 6. The sales tax may be imposed at a rate of one-half of  
19 one percent, three-fourths of one percent or one percent on the  
20 receipts from the sale at retail of all tangible personal  
21 property or taxable services at retail within the museum and  
22 cultural district adopting such tax, if such property and  
23 services are subject to taxation by the state of Missouri  
24 pursuant to the provisions of sections 144.010 to 144.525. Any  
25 museum and cultural district sales tax imposed pursuant to this  
26 section shall be imposed at a rate that shall be uniform  
27 throughout the district.

28 7. On and after the effective date of any tax imposed  
29 pursuant to this section, the [museum district] director of  
30 revenue shall perform all functions incident to the  
31 administration, collection, enforcement, and operation of the  
32 tax. The tax imposed pursuant to this section shall be collected  
33 and reported upon such forms and under such administrative rules  
34 and regulations as may be prescribed by the [museum district]  
35 director.

36 8. All applicable provisions contained in sections 144.010  
37 to 144.525 governing the state sales tax, sections 32.085 [and]

1 to 32.087, and section 32.057, the uniform confidentiality  
2 provision, shall apply to the collection of the tax imposed by  
3 this section[, except as modified in this section].

4 9. All exemptions granted to agencies of government,  
5 organizations, persons and to the sale of certain articles and  
6 items of tangible personal property and taxable services pursuant  
7 to the provisions of sections 144.010 to 144.525 are hereby made  
8 applicable to the imposition and collection of the tax imposed by  
9 this section.

10 10. The same sales tax permit, exemption certificate and  
11 retail certificate required by sections 144.010 to 144.525 for  
12 the administration and collection of the state sales tax shall  
13 satisfy the requirements of this section, and no additional  
14 permit or exemption certificate or retail certificate shall be  
15 required; except that the museum and cultural district may  
16 prescribe a form of exemption certificate for an exemption from  
17 the tax imposed by this section.

18 11. The penalties provided in section 32.057 and sections  
19 144.010 to 144.525 for violation of those sections are hereby  
20 made applicable to violations of this section.

21 12. For the purpose of a sales tax imposed by a resolution  
22 pursuant to this section, all retail sales except retail sales of  
23 motor vehicles shall be deemed to be consummated at the place of  
24 business of the retailer unless the tangible personal property  
25 sold is delivered by the retailer or the retailer's agent to an  
26 out-of-state destination or to a common carrier for delivery to  
27 an out-of-state destination. In the event a retailer has more  
28 than one place of business in this state which participates in  
29 the sale, the sale shall be deemed to be consummated at the place  
30 of business of the retailer where the initial order for the  
31 tangible personal property is taken, even though the order shall  
32 be forwarded elsewhere for acceptance, approval of credit,  
33 shipment or billing. A sale by a retailer's employee shall be  
34 deemed to be consummated at the place of business from which the  
35 employee works.

36 13. All sales taxes collected by the museum and cultural  
37 district shall be deposited by the museum and cultural district

1 in a special fund to be expended for the purposes authorized in  
2 this section. The museum and cultural district shall keep  
3 accurate records of the amount of money which was collected  
4 pursuant to this section, and the records shall be open to the  
5 inspection by the officers and directors of each museum and  
6 cultural district and the Missouri department of revenue. Tax  
7 returns filed by businesses within the district shall otherwise  
8 be considered as confidential in the same manner as sales tax  
9 returns filed with the Missouri department of revenue.

10 14. No museum and cultural district imposing a sales tax  
11 pursuant to this section may repeal or amend such sales tax  
12 unless such repeal or amendment will not impair the district's  
13 ability to repay any liabilities which it has incurred, money  
14 which it has borrowed or revenue bonds, notes or other  
15 obligations which it has issued or which have been issued to  
16 finance any project or projects."; and

17  
18 Further amend said bill, Page 48, Section 184.865, Line 7,  
19 by inserting after all of said line the following:

20 "21.407. 1. The commission of any regional jail district  
21 may impose, by order, a sales tax in the amount of one-eighth of  
22 one percent, one-fourth of one percent, three-eighths of one  
23 percent, or one-half of one percent on all retail sales made in  
24 such region which are subject to taxation pursuant to the  
25 provisions of sections 144.010 to 144.525 for the purpose of  
26 providing jail services and court facilities and equipment for  
27 such region. The tax authorized by this section shall be in  
28 addition to any and all other sales taxes allowed by law, except  
29 that no order imposing a sales tax pursuant to this section shall  
30 be effective unless the commission submits to the voters of the  
31 district, on any election date authorized in chapter 115, a  
32 proposal to authorize the commission to impose a tax.

33 2. The ballot of submission shall contain, but need not be  
34 limited to, the following language:

35 Shall the regional jail district of .....  
36 (counties' names) impose a region-wide sales tax of  
37 ..... (insert amount) for the purpose of providing

1 jail services and court facilities and equipment for the region?

2  YES

NO

3  
4 If you are in favor of the question, place an "X" in the box  
5 opposite "Yes". If you are opposed to the question, place an "X"  
6 in the box opposite "No".  
7

8 If a majority of the votes cast on the proposal by the qualified  
9 voters of the district voting thereon are in favor of the  
10 proposal, then the order and any amendment to such order shall be  
11 in effect on the first day of the second calendar quarter  
12 [immediately following the election approving the proposal] after  
13 the director of revenue receives notification of adoption of the  
14 local sales tax. If the proposal receives less than the required  
15 majority, the commission shall have no power to impose the sales  
16 tax authorized pursuant to this section unless and until the  
17 commission shall again have submitted another proposal to  
18 authorize the commission to impose the sales tax authorized by  
19 this section and such proposal is approved by the required  
20 majority of the qualified voters of the district voting on such  
21 proposal; however, in no event shall a proposal pursuant to this  
22 section be submitted to the voters sooner than twelve months from  
23 the date of the last submission of a proposal pursuant to this  
24 section.

25 3. All revenue received by a district from the tax  
26 authorized pursuant to this section shall be deposited in a  
27 special trust fund and shall be used solely for providing jail  
28 services and court facilities and equipment for such district for  
29 so long as the tax shall remain in effect.

30 4. Once the tax authorized by this section is abolished or  
31 terminated by any means, all funds remaining in the special trust  
32 fund shall be used solely for providing jail services and court  
33 facilities and equipment for the district. Any funds in such  
34 special trust fund which are not needed for current expenditures  
35 may be invested by the commission in accordance with applicable  
36 laws relating to the investment of other county funds.

37 5. All sales taxes collected by the director of revenue

1 pursuant to this section on behalf of any district, less one  
2 percent for cost of collection which shall be deposited in the  
3 state's general revenue fund after payment of premiums for surety  
4 bonds as provided in section 32.087, shall be deposited in a  
5 special trust fund, which is hereby created, to be known as the  
6 "Regional Jail District Sales Tax Trust Fund". The moneys in the  
7 regional jail district sales tax trust fund shall not be deemed  
8 to be state funds and shall not be commingled with any funds of  
9 the state. The director of revenue shall keep accurate records  
10 of the amount of money in the trust fund which was collected in  
11 each district imposing a sales tax pursuant to this section, and  
12 the records shall be open to the inspection of officers of each  
13 member county and the public. Not later than the tenth day of  
14 each month the director of revenue shall distribute all moneys  
15 deposited in the trust fund during the preceding month to the  
16 district which levied the tax. Such funds shall be deposited  
17 with the treasurer of each such district, and all expenditures of  
18 funds arising from the regional jail district sales tax trust  
19 fund shall be paid pursuant to an appropriation adopted by the  
20 commission and shall be approved by the commission. Expenditures  
21 may be made from the fund for any function authorized in the  
22 order adopted by the commission submitting the regional jail  
23 district tax to the voters.

24 6. The director of revenue may authorize the state  
25 treasurer to make refunds from the amounts in the trust fund and  
26 credited to any district for erroneous payments and overpayments  
27 made, and may redeem dishonored checks and drafts deposited to  
28 the credit of such districts. If any district abolishes the tax,  
29 the commission shall notify the director of revenue of the action  
30 at least ninety days prior to the effective date of the repeal,  
31 and the director of revenue may order retention in the trust  
32 fund, for a period of one year, of two percent of the amount  
33 collected after receipt of such notice to cover possible refunds  
34 or overpayment of the tax and to redeem dishonored checks and  
35 drafts deposited to the credit of such accounts. After one year  
36 has elapsed after the effective date of abolition of the tax in  
37 such district, the director of revenue shall remit the balance in

1 the account to the district and close the account of that  
2 district. The director of revenue shall notify each district in  
3 each instance of any amount refunded or any check redeemed from  
4 receipts due the district.

5 7. Except as provided in this section, all provisions of  
6 sections 32.085 and 32.087 shall apply to the tax imposed  
7 pursuant to this section.

8 8. The provisions of this section shall expire September  
9 30, 2015.

10 238.235. 1. (1) Any transportation development district  
11 may by resolution impose a transportation development district  
12 sales tax on all retail sales made in such transportation  
13 development district which are subject to taxation pursuant to  
14 the provisions of sections 144.010 to 144.525, except such  
15 transportation development district sales tax shall not apply to  
16 the sale or use of [motor vehicles, trailers, boats or outboard  
17 motors nor to all sales of electricity or electrical current,  
18 water and gas, natural or artificial, nor to sales of service to  
19 telephone subscribers, either local or long distance] fuel used  
20 to power motor vehicles, aircraft, locomotives, or watercraft, or  
21 to electricity, piped natural or artificial gas, or other fuels  
22 delivered by the seller, and the retail sale or transfer of motor  
23 vehicles, aircraft, watercraft, modular homes, manufactured  
24 homes, or mobile homes. Such transportation development district  
25 sales tax may be imposed for any transportation development  
26 purpose designated by the transportation development district in  
27 its ballot of submission to its qualified voters, except that no  
28 resolution enacted pursuant to the authority granted by this  
29 section shall be effective unless:

30 (a) The board of directors of the transportation  
31 development district submits to the qualified voters of the  
32 transportation development district a proposal to authorize the  
33 board of directors of the transportation development district to  
34 impose or increase the levy of an existing tax pursuant to the  
35 provisions of this section; or

36 (b) The voters approved the question certified by the  
37 petition filed pursuant to subsection 5 of section 238.207.

1 (2) If the transportation district submits to the qualified  
2 voters of the transportation development district a proposal to  
3 authorize the board of directors of the transportation  
4 development district to impose or increase the levy of an  
5 existing tax pursuant to the provisions of paragraph (a) of  
6 subdivision (1) of this subsection, the ballot of submission  
7 shall contain, but need not be limited to, the following  
8 language:

9 Shall the transportation development district of  
10 ..... (transportation development district's name) impose  
11 a transportation development district-wide sales tax at the rate  
12 of ..... (insert amount) for a period of ..... (insert  
13 number) years from the date on which such tax is first imposed  
14 for the purpose of ..... (insert transportation development  
15 purpose)?

16  YES  NO

17  
18 If you are in favor of the question, place an "X" in the box  
19 opposite "YES". If you are opposed to the question, place an "X"  
20 in the box opposite "NO".

21  
22 If a majority of the votes cast on the proposal by the qualified  
23 voters voting thereon are in favor of the proposal, then the  
24 resolution and any amendments thereto shall be in effect. If a  
25 majority of the votes cast by the qualified voters voting are  
26 opposed to the proposal, then the board of directors of the  
27 transportation development district shall have no power to impose  
28 the sales tax authorized by this section unless and until the  
29 board of directors of the transportation development district  
30 shall again have submitted another proposal to authorize it to  
31 impose the sales tax pursuant to the provisions of this section  
32 and such proposal is approved by a majority of the qualified  
33 voters voting thereon.

34 (3) [The sales tax authorized by this section shall become  
35 effective on the first day of the second calendar quarter after  
36 the department of revenue receives notification of the tax.

37 (4) In each transportation development district in which a

1 sales tax has been imposed in the manner provided by this  
2 section, every retailer shall add the tax imposed by the  
3 transportation development district pursuant to this section to  
4 the retailer's sale price, and when so added such tax shall  
5 constitute a part of the price, shall be a debt of the purchaser  
6 to the retailer until paid, and shall be recoverable at law in  
7 the same manner as the purchase price.

8 (5) In order to permit sellers required to collect and  
9 report the sales tax authorized by this section to collect the  
10 amount required to be reported and remitted, but not to change  
11 the requirements of reporting or remitting tax or to serve as a  
12 levy of the tax, and in order to avoid fractions of pennies, the  
13 transportation development district may establish appropriate  
14 brackets which shall be used in the district imposing a tax  
15 pursuant to this section in lieu of those brackets provided in  
16 section 144.285.

17 (6) All revenue received by a transportation development  
18 district from the tax authorized by this section which has been  
19 designated for a certain transportation development purpose shall  
20 be deposited in a special trust fund and shall be used solely for  
21 such designated purpose. Upon the expiration of the period of  
22 years approved by the qualified voters pursuant to subdivision  
23 (2) of this subsection or if the tax authorized by this section  
24 is repealed pursuant to subsection 6 of this section, all funds  
25 remaining in the special trust fund shall continue to be used  
26 solely for such designated transportation development purpose.  
27 Any funds in such special trust fund which are not needed for  
28 current expenditures may be invested by the board of directors in  
29 accordance with applicable laws relating to the investment of  
30 other transportation development district funds.

31 [(7)] (4) The sales tax may be imposed in increments of  
32 one-eighth of one percent, up to a maximum of one percent on the  
33 receipts from the sale at retail of all tangible personal  
34 property or taxable services at retail within the transportation  
35 development district adopting such tax, if such property and  
36 services are subject to taxation by the state of Missouri  
37 pursuant to the provisions of sections 144.010 to 144.525, except

1 such transportation development district sales tax shall not  
2 apply to the sale or use of motor vehicles, trailers, boats or  
3 outboard motors nor to public utilities. Any transportation  
4 development district sales tax imposed pursuant to this section  
5 shall be imposed at a rate that shall be uniform throughout the  
6 district.

7 2. The resolution imposing the sales tax pursuant to this  
8 section shall impose upon all sellers a tax for the privilege of  
9 engaging in the business of selling tangible personal property or  
10 rendering taxable services at retail to the extent and in the  
11 manner provided in sections 144.010 to 144.525, and the rules and  
12 regulations of the director of revenue issued pursuant thereto;  
13 except that the rate of the tax shall be the rate imposed by the  
14 resolution as the sales tax and the tax shall be reported and  
15 returned to and collected by the transportation development  
16 district.

17 3. [On and after the effective date of any tax imposed  
18 pursuant to this section, the director of revenue shall perform  
19 all functions incident to the administration, collection,  
20 enforcement, and operation of the tax, and the director of  
21 revenue shall collect, in addition to all other sales taxes  
22 imposed by law, the additional tax authorized pursuant to this  
23 section. The tax imposed pursuant to this section and the taxes  
24 imposed pursuant to all other laws of the state of Missouri shall  
25 be collected together and reported upon such forms and pursuant  
26 to such administrative rules and regulations as may be prescribed  
27 by the director of revenue.

28 4. (1) All applicable provisions contained in sections  
29 144.010 to 144.525, governing the state sales tax, sections  
30 32.085 and 32.087 and section 32.057, the uniform confidentiality  
31 provision, shall apply to the collection of the tax imposed by  
32 this section, except as modified in this section.

33 (2) All exemptions granted to agencies of government,  
34 organizations, persons and to the sale of certain articles and  
35 items of tangible personal property and taxable services pursuant  
36 to the provisions of sections 144.010 to 144.525 are hereby made  
37 applicable to the imposition and collection of the tax imposed by

1 this section.

2 (3) The same sales tax permit, exemption certificate and  
3 retail certificate required by sections 144.010 to 144.525 for  
4 the administration and collection of the state sales tax shall  
5 satisfy the requirements of this section, and no additional  
6 permit or exemption certificate or retail certificate shall be  
7 required; except that the transportation development district may  
8 prescribe a form of exemption certificate for an exemption from  
9 the tax imposed by this section.

10 (4) All discounts allowed the retailer pursuant to the  
11 provisions of the state sales tax laws for the collection of and  
12 for payment of taxes pursuant to such laws are hereby allowed and  
13 made applicable to any taxes collected pursuant to the provisions  
14 of this section.

15 (5) The penalties provided in section 32.057 and sections  
16 144.010 to 144.525 for violation of those sections are hereby  
17 made applicable to violations of this section.

18 (6) For the purpose of a sales tax imposed by a resolution  
19 pursuant to this section, all retail sales except retail sales of  
20 motor vehicles shall be deemed to be consummated at the place of  
21 business of the retailer unless the tangible personal property  
22 sold is delivered by the retailer or the retailer's agent to an  
23 out-of-state destination or to a common carrier for delivery to  
24 an out-of-state destination. In the event a retailer has more  
25 than one place of business in this state which participates in  
26 the sale, the sale shall be deemed to be consummated at the place  
27 of business of the retailer where the initial order for the  
28 tangible personal property is taken, even though the order must  
29 be forwarded elsewhere for acceptance, approval of credit,  
30 shipment or billing. A sale by a retailer's employee shall be  
31 deemed to be consummated at the place of business from which the  
32 employee works.

33 5.] All sales taxes received by the transportation  
34 development district shall be deposited by the director of  
35 revenue in a special fund to be expended for the purposes  
36 authorized in this section. The director of revenue shall keep  
37 accurate records of the amount of money which was collected

1 pursuant to this section, and the records shall be open to the  
2 inspection of officers of each transportation development  
3 district and the general public.

4 [6.] 4. (1) No transportation development district  
5 imposing a sales tax pursuant to this section may repeal or amend  
6 such sales tax unless such repeal or amendment will not impair  
7 the district's ability to repay any liabilities which it has  
8 incurred, money which it has borrowed or revenue bonds, notes or  
9 other obligations which it has issued or which have been issued  
10 by the commission or any local transportation authority to  
11 finance any project or projects.

12 (2) Whenever the board of directors of any transportation  
13 development district in which a transportation development sales  
14 tax has been imposed in the manner provided by this section  
15 receives a petition, signed by ten percent of the qualified  
16 voters calling for an election to repeal such transportation  
17 development sales tax, the board of directors shall, if such  
18 repeal will not impair the district's ability to repay any  
19 liabilities which it has incurred, money which it has borrowed or  
20 revenue bonds, notes or other obligations which it has issued or  
21 which have been issued by the commission or any local  
22 transportation authority to finance any project or projects,  
23 submit to the qualified voters of such transportation development  
24 district a proposal to repeal the transportation development  
25 sales tax imposed pursuant to the provisions of this section. If  
26 a majority of the votes cast on the proposal by the qualified  
27 voters voting thereon are in favor of the proposal to repeal the  
28 transportation development sales tax, then the resolution  
29 imposing the transportation development sales tax, along with any  
30 amendments thereto, is repealed. If a majority of the votes cast  
31 by the qualified voters voting thereon are opposed to the  
32 proposal to repeal the transportation development sales tax, then  
33 the ordinance or resolution imposing the transportation  
34 development sales tax, along with any amendments thereto, shall  
35 remain in effect.

36 [7.] 5. Notwithstanding any provision of sections 99.800 to  
37 99.865 and this section to the contrary, the sales tax imposed by

1 a district whose project is a public mass transportation system  
2 shall not be considered economic activity taxes as such term is  
3 defined under sections 99.805 and 99.918 and shall not be subject  
4 to allocation under the provisions of subsection 3 of section  
5 99.845, or subsection 4 of section 99.957.

6 6. After the effective date of any tax imposed under the  
7 provisions of this section, the director of revenue shall perform  
8 all functions incident to the administration, collection,  
9 enforcement, and operation of the tax and collect, in addition to  
10 the sales tax for the state of Missouri, the additional tax  
11 authorized under the authority of this section. The tax imposed  
12 under this section and the tax imposed under the sales tax law of  
13 the state of Missouri shall be collected together and reported  
14 upon such forms and under such administrative rules and  
15 regulations as may be prescribed by the director of revenue.

16 7. Except as provided in this section, all provisions of  
17 sections 32.085 to 32.087 shall apply to the tax imposed under  
18 this section.

19 238.410. 1. Any county transit authority established  
20 pursuant to section 238.400 may impose a sales tax of up to one  
21 percent on all retail sales made in such county which are subject  
22 to taxation under the provisions of sections 144.010 to 144.525.  
23 The tax authorized by this section shall be in addition to any  
24 and all other sales taxes allowed by law, except that no sales  
25 tax imposed under the provisions of this section shall be  
26 effective unless the governing body of the county, on behalf of  
27 the transit authority, submits to the voters of the county, at a  
28 county or state general, primary or special election, a proposal  
29 to authorize the transit authority to impose a tax.

30 2. The ballot of submission shall contain, but need not be  
31 limited to, the following language:

32 Shall the ..... Transit Authority impose a countywide  
33 sales tax of ..... (insert amount) in order to provide  
34 revenues for the operation of transportation facilities operated  
35 by the transit authority?

36  YES

NO

1 If you are in favor of the question, place an "X" in the box  
2 opposite "YES". If you are opposed to the question, place an "X"  
3 in the box opposite "NO". If a majority of the votes cast on the  
4 proposal by the qualified voters voting thereon are in favor of  
5 the proposal, then the tax shall become effective on the first  
6 day of the second calendar quarter following notification to the  
7 department of revenue of adoption of the tax. If a majority of  
8 the votes cast by the qualified voters voting are opposed to the  
9 proposal, then the transit authority shall have no power to  
10 impose the sales tax authorized by this section unless and until  
11 another proposal to authorize the transit authority to impose the  
12 sales tax authorized by this section has been submitted and such  
13 proposal is approved by a majority of the qualified voters voting  
14 thereon.

15 3. All revenue received by the transit authority from the  
16 tax authorized under the provisions of this section shall be  
17 deposited in a special trust fund and shall be used solely by the  
18 transit authority for construction, purchase, lease, maintenance  
19 and operation of transportation facilities located within the  
20 county for so long as the tax shall remain in effect. Any funds  
21 in such special trust fund which are not needed for current  
22 expenditures may be invested by the transit authority in  
23 accordance with applicable laws relating to the investment of  
24 county funds.

25 4. No transit authority imposing a sales tax pursuant to  
26 this section may repeal or amend such sales tax unless such  
27 repeal or amendment is submitted to and approved by the voters of  
28 the county in the same manner as provided in subsection 1 of this  
29 section for approval of such tax. Whenever the governing body of  
30 any county in which a sales tax has been imposed in the manner  
31 provided by this section receives a petition, signed by ten  
32 percent of the registered voters of such county voting in the  
33 last gubernatorial election, calling for an election to repeal  
34 such sales tax, the governing body shall submit to the voters of  
35 such county a proposal to repeal the sales tax imposed under the  
36 provisions of this section. If a majority of the votes cast on  
37 the proposal by the registered voters voting thereon are in favor

1 of the proposal to repeal the sales tax, then such sales tax is  
2 repealed. If a majority of the votes cast by the registered  
3 voters voting thereon are opposed to the proposal to repeal the  
4 sales tax, then such sales tax shall remain in effect.

5 5. The sales tax imposed under the provisions of this  
6 section shall impose upon all sellers a tax for the privilege of  
7 engaging in the business of selling tangible personal property or  
8 rendering taxable services at retail to the extent and in the  
9 manner provided in sections 144.010 to 144.525 and the rules and  
10 regulations of the director of revenue issued pursuant thereto;  
11 except that the rate of the tax shall be the rate approved  
12 pursuant to this section. The amount reported and returned to  
13 the director of revenue by the seller shall be computed on the  
14 basis of the combined rate of the tax imposed by sections 144.010  
15 to 144.525 and the tax imposed by this section, plus any amounts  
16 imposed under other provisions of law.

17 6. After the effective date of any tax imposed under the  
18 provisions of this section, the director of revenue shall perform  
19 all functions incident to the administration, collection,  
20 enforcement, and operation of the tax, and the director of  
21 revenue shall collect in addition to the sales tax for the state  
22 of Missouri the additional tax authorized under the authority of  
23 this section. The tax imposed under this section and the tax  
24 imposed under the sales tax law of the state of Missouri shall be  
25 collected together and reported upon such forms and under such  
26 administrative rules and regulations as may be prescribed by the  
27 director of revenue. In order to permit sellers required to  
28 collect and report the sales tax to collect the amount required  
29 to be reported and remitted, but not to change the requirements  
30 of reporting or remitting tax or to serve as a levy of the tax,  
31 and in order to avoid fractions of pennies, the applicable  
32 provisions of section 144.285 shall apply to all taxable  
33 transactions.

34 7. All applicable provisions contained in sections 144.010  
35 to 144.525 governing the state sales tax and section 32.057, the  
36 uniform confidentiality provision, shall apply to the collection  
37 of the tax imposed by this section, except as modified in this

1 section. All exemptions granted to agencies of government,  
2 organizations, persons and to the sale of certain articles and  
3 items of tangible personal property and taxable services under  
4 the provisions of sections 144.010 to 144.525 are hereby made  
5 applicable to the imposition and collection of the tax imposed by  
6 this section. The same sales tax permit, exemption certificate  
7 and retail certificate required by sections 144.010 to 144.525  
8 for the administration and collection of the state sales tax  
9 shall satisfy the requirements of this section, and no additional  
10 permit or exemption certificate or retail certificate shall be  
11 required; except that the director of revenue may prescribe a  
12 form of exemption certificate for an exemption from the tax  
13 imposed by this section. All discounts allowed the retailer  
14 under the provisions of the state sales tax law for the  
15 collection of and for payment of taxes under chapter 144 are  
16 hereby allowed and made applicable to any taxes collected under  
17 the provisions of this section. The penalties provided in  
18 section 32.057 and sections 144.010 to 144.525 for a violation of  
19 those sections are hereby made applicable to violations of this  
20 section.

21 8. [For the purposes of a sales tax imposed pursuant to  
22 this section, all retail sales shall be deemed to be consummated  
23 at the place of business of the retailer, except for tangible  
24 personal property sold which is delivered by the retailer or his  
25 agent to an out-of-state destination or to a common carrier for  
26 delivery to an out-of-state destination and except for the sale  
27 of motor vehicles, trailers, boats and outboard motors, which is  
28 provided for in subsection 12 of this section. In the event a  
29 retailer has more than one place of business in this state which  
30 participates in the sale, the sale shall be deemed to be  
31 consummated at the place of business of the retailer where the  
32 initial order for the tangible personal property is taken, even  
33 though the order must be forwarded elsewhere for acceptance,  
34 approval of credit, shipment or billing. A sale by a retailer's  
35 employee shall be deemed to be consummated at the place of  
36 business from which he works.

37 9.] All sales taxes collected by the director of revenue

1 under this section on behalf of any transit authority, less one  
2 percent for cost of collection which shall be deposited in the  
3 state's general revenue fund after payment of premiums for surety  
4 bonds as provided in this section, shall be deposited in the  
5 state treasury in a special trust fund, which is hereby created,  
6 to be known as the "County Transit Authority Sales Tax Trust  
7 Fund". The moneys in the county transit authority sales tax  
8 trust fund shall not be deemed to be state funds and shall not be  
9 commingled with any funds of the state. The director of revenue  
10 shall keep accurate records of the amount of money in the trust  
11 fund which was collected in each transit authority imposing a  
12 sales tax under this section, and the records shall be open to  
13 the inspection of officers of the county and the public. Not  
14 later than the tenth day of each month the director of revenue  
15 shall distribute all moneys deposited in the trust fund during  
16 the preceding month to the transit authority which levied the  
17 tax.

18 [10.] 9. The director of revenue may authorize the state  
19 treasurer to make refunds from the amounts in the trust fund and  
20 credited to any transit authority for erroneous payments and  
21 overpayments made, and may authorize the state treasurer to  
22 redeem dishonored checks and drafts deposited to the credit of  
23 such transit authorities. If any transit authority abolishes the  
24 tax, the transit authority shall notify the director of revenue  
25 of the action at least ninety days prior to the effective date of  
26 the repeal and the director of revenue may order retention in the  
27 trust fund, for a period of one year, of two percent of the  
28 amount collected after receipt of such notice to cover possible  
29 refunds or overpayment of the tax and to redeem dishonored checks  
30 and drafts deposited to the credit of such accounts. After one  
31 year has elapsed after the effective date of abolition of the tax  
32 in such transit authority, the director of revenue shall  
33 authorize the state treasurer to remit the balance in the account  
34 to the transit authority and close the account of that transit  
35 authority. The director of revenue shall notify each transit  
36 authority of each instance of any amount refunded or any check  
37 redeemed from receipts due the transit authority. The director

1 of revenue shall annually report on his management of the trust  
2 fund and administration of the sales taxes authorized by this  
3 section. He shall provide each transit authority imposing the  
4 tax authorized by this section with a detailed accounting of the  
5 source of all funds received by him for the transit authority.

6 [11.] 10. The director of revenue and any of his deputies,  
7 assistants and employees who shall have any duties or  
8 responsibilities in connection with the collection, deposit,  
9 transfer, transmittal, disbursement, safekeeping, accounting, or  
10 recording of funds which come into the hands of the director of  
11 revenue under the provisions of this section shall enter a surety  
12 bond or bonds payable to any and all transit authorities in whose  
13 behalf such funds have been collected under this section in the  
14 amount of one hundred thousand dollars; but the director of  
15 revenue may enter into a blanket bond or bonds covering himself  
16 and all such deputies, assistants and employees. The cost of the  
17 premium or premiums for the surety bond or bonds shall be paid by  
18 the director of revenue from the share of the collection retained  
19 by the director of revenue for the benefit of the state.

20 [12.] 11. Sales taxes imposed pursuant to this section and  
21 use taxes on the purchase and sale of motor vehicles, trailers,  
22 boats, and outboard motors shall not be collected and remitted by  
23 the seller, but shall be collected by the director of revenue at  
24 the time application is made for a certificate of title, if the  
25 address of the applicant is within a county where a sales tax is  
26 imposed under this section. The amounts so collected, less the  
27 one percent collection cost, shall be deposited in the county  
28 transit authority sales tax trust fund. The purchase or sale of  
29 motor vehicles, trailers, boats, and outboard motors shall be  
30 deemed to be consummated at the address of the applicant. As  
31 used in this subsection, the term "boat" shall only include  
32 motorboats and vessels as the terms "motorboat" and "vessel" are  
33 defined in section 306.010.

34 [13.] 12. In any county where the transit authority sales  
35 tax has been imposed, if any person is delinquent in the payment  
36 of the amount required to be paid by him under this section or in  
37 the event a determination has been made against him for taxes and

1 penalty under this section, the limitation for bringing suit for  
2 the collection of the delinquent tax and penalty shall be the  
3 same as that provided in sections 144.010 to 144.525. Where the  
4 director of revenue has determined that suit must be filed  
5 against any person for the collection of delinquent taxes due the  
6 state under the state sales tax law, and where such person is  
7 also delinquent in payment of taxes under this section, the  
8 director of revenue shall notify the transit authority to which  
9 delinquent taxes are due under this section by United States  
10 registered mail or certified mail at least ten days before  
11 turning the case over to the attorney general. The transit  
12 authority, acting through its attorney, may join in such suit as  
13 a party plaintiff to seek a judgment for the delinquent taxes and  
14 penalty due such transit authority. In the event any person  
15 fails or refuses to pay the amount of any sales tax due under  
16 this section, the director of revenue shall promptly notify the  
17 transit authority to which the tax would be due so that  
18 appropriate action may be taken by the transit authority.

19 [14.] 13. Where property is seized by the director of  
20 revenue under the provisions of any law authorizing seizure of  
21 the property of a taxpayer who is delinquent in payment of the  
22 tax imposed by the state sales tax law, and where such taxpayer  
23 is also delinquent in payment of any tax imposed by this section,  
24 the director of revenue shall permit the transit authority to  
25 join in any sale of property to pay the delinquent taxes and  
26 penalties due the state and to the transit authority under this  
27 section. The proceeds from such sale shall first be applied to  
28 all sums due the state, and the remainder, if any, shall be  
29 applied to all sums due such transit authority under this  
30 section.

31 [15. The transit authority created under the provisions of  
32 sections 238.400 to 238.412 shall notify any and all affected  
33 businesses of the change in tax rate caused by the imposition of  
34 the tax authorized by sections 238.400 to 238.412.

35 16.] 14. In the event that any transit authority in any  
36 county with a charter form of government and with more than two  
37 hundred fifty thousand but fewer than three hundred fifty

1 thousand inhabitants submits a proposal in any election to  
2 increase the sales tax under this section, and such proposal is  
3 approved by the voters, the county shall be reimbursed for the  
4 costs of submitting such proposal from the funds derived from the  
5 tax levied under this section.

6 15. Except as provided in sections 238.400 to 238.412, all  
7 provisions of sections 32.085 to 32.087 shall apply to the tax  
8 imposed under sections 238.410 to 238.412."; and  
9

10 Further amend said bill, Page 93, Section 577.041, Line 138,  
11 by inserting after all of said line the following:

12 "44.032. 1. The governing body of any municipality or  
13 county may impose, by ordinance or order, a sales tax in an  
14 amount not to exceed one-half of one percent on all retail sales  
15 made in such municipality or county which are subject to taxation  
16 under the provisions of sections 144.010 to 144.525. The tax  
17 authorized by this section and section 644.033 shall be in  
18 addition to any and all other sales taxes allowed by law, except  
19 that no ordinance or order imposing a sales tax under the  
20 provisions of this section and section 644.033 shall be effective  
21 unless the governing body of the municipality or county submits  
22 to the voters of the municipality or county, at a municipal,  
23 county or state general, primary or special election, a proposal  
24 to authorize the governing body of the municipality or county to  
25 impose a tax[, provided, that the tax authorized by this section  
26 shall not be imposed on the sales of food, as defined in section  
27 144.014, when imposed by any county with a charter form of  
28 government and with more than one million inhabitants].

29 2. The ballot of submission shall contain, but need not be  
30 limited to, the following language:

31 Shall the municipality (county) of ..... impose a  
32 sales tax of ..... (insert amount) for the purpose of providing  
33 funding for ..... (insert either storm water control,  
34 or local parks, or storm water control and local parks) for the  
35 municipality (county)?

36  YES  NO  
37

1 If a majority of the votes cast on the proposal by the qualified  
2 voters voting thereon are in favor of the proposal, then the  
3 ordinance or order and any amendments thereto shall be in effect  
4 on the first day of the second quarter after the director of  
5 revenue receives notice of adoption of the tax. If a majority of  
6 the votes cast by the qualified voters voting are opposed to the  
7 proposal, then the governing body of the municipality or county  
8 shall not impose the sales tax authorized in this section and  
9 section 644.033 until the governing body of the municipality or  
10 county resubmits another proposal to authorize the governing body  
11 of the municipality or county to impose the sales tax authorized  
12 by this section and section 644.033 and such proposal is approved  
13 by a majority of the qualified voters voting thereon; however, in  
14 no event shall a proposal pursuant to this section and section  
15 644.033 be submitted to the voters sooner than twelve months from  
16 the date of the last proposal pursuant to this section and  
17 section 644.033.

18 3. All revenue received by a municipality or county from  
19 the tax authorized under the provisions of this section and  
20 section 644.033 shall be deposited in a special trust fund and  
21 shall be used to provide funding for storm water control or for  
22 local parks, or both, within such municipality or county,  
23 provided that such revenue may be used for local parks outside  
24 such municipality or county if the municipality or county is  
25 engaged in a cooperative agreement pursuant to section 70.220.

26 4. Any funds in such special trust fund which are not  
27 needed for current expenditures may be invested by the governing  
28 body in accordance with applicable laws relating to the  
29 investment of other municipal or county funds.

30 [66.601. The duties of the director of revenue  
31 with respect to the allocation, division and  
32 distribution of sales and use tax proceeds determined  
33 to be due any county of the first classification having  
34 a charter form of government and having a population of  
35 nine hundred thousand or more inhabitants and all  
36 municipalities within such county, resulting from taxes  
37 levied or imposed under the authority of sections  
38 66.600 to 66.630, section 144.748, and sections 94.850  
39 to 94.857, may be delegated to the county levying the  
40 county sales tax under sections 66.600 to 66.630, at

1 the discretion of the director of revenue and with the  
2 consent of the county. Notwithstanding the provisions  
3 of section 32.057 to the contrary, if such duties are  
4 so assigned, the director of revenue shall furnish the  
5 county with sufficient information to perform such  
6 duties in such form as may be agreed upon by the  
7 director and the county at no cost to the county. The  
8 county shall be bound by the provisions of section  
9 32.057, and shall use any information provided by the  
10 director of revenue under the provisions of this  
11 section solely for the purpose of allocating, dividing  
12 and distributing such sales and use tax revenues. The  
13 county shall exercise all of the director's powers and  
14 duties with respect to such allocation, division and  
15 distribution, and shall receive no fee for carrying out  
16 such powers and duties.]

17  
18 [67.1713. Beginning January 1, 2002, there is  
19 hereby specifically exempted from the tax imposed  
20 pursuant to section 67.1712 all sales of food as  
21 defined by section 144.014.]

22  
23 [67.1971. All entities remitting the sales tax  
24 authorized pursuant to section 67.1959 shall have their  
25 liability reduced by an amount equal to twenty-five  
26 percent of any taxes collected and remitted pursuant to  
27 sections 94.802 to 94.805.]

28  
29 [144.069. All sales of motor vehicles, trailers,  
30 boats and outboard motors shall be deemed to be  
31 consummated at the address of the owner thereof, and  
32 all leases of over sixty-day duration of motor  
33 vehicles, trailers, boats and outboard motors subject  
34 to sales taxes under this chapter shall be deemed to be  
35 consummated unless the vehicle, trailer, boat or motor  
36 has been registered and sales taxes have been paid  
37 prior to the consummation of the lease agreement at the  
38 address of the lessee thereof on the date the lease is  
39 consummated, and all applicable sales taxes levied by  
40 any political subdivision shall be collected on such  
41 sales by the state department of revenue on that  
42 basis.]

43  
44 [144.517. In addition to the exemptions granted  
45 pursuant to section 144.030, there shall also be  
46 exempted from state sales and use taxes all sales of  
47 textbooks, as defined by section 170.051, when such  
48 textbook is purchased by a student who possesses proof

1 of current enrollment at any Missouri public or private  
2 university, college or other postsecondary institution  
3 of higher learning offering a course of study leading  
4 to a degree in the liberal arts, humanities or sciences  
5 or in a professional, vocational or technical field,  
6 provided that the books which are exempt from state  
7 sales tax are those required or recommended for a  
8 class. Upon request the institution or department must  
9 provide at least one list of textbooks to the bookstore  
10 each semester. Alternately, the student may provide to  
11 the bookstore a list from the instructor, department or  
12 institution of his or her required or recommended  
13 textbooks. This exemption shall not apply to any  
14 locally imposed sales or use tax.]  
15

16 [144.605. The following words and phrases as used  
17 in sections 144.600 to 144.745 mean and include:

18 (1) "Calendar quarter", the period of three  
19 consecutive calendar months ending on March  
20 thirty-first, June thirtieth, September thirtieth or  
21 December thirty-first;

22 (2) "Engages in business activities within this  
23 state" includes:

24 (a) Purposefully or systematically exploiting the  
25 market provided by this state by any media-assisted,  
26 media-facilitated, or media-solicited means, including,  
27 but not limited to, direct mail advertising,  
28 distribution of catalogs, computer-assisted shopping,  
29 telephone, television, radio, or other electronic  
30 media, or magazine or newspaper advertisements, or  
31 other media; or

32 (b) Being owned or controlled by the same  
33 interests which own or control any seller engaged in  
34 the same or similar line of business in this state; or

35 (c) Maintaining or having a franchisee or  
36 licensee operating under the seller's trade name in  
37 this state if the franchisee or licensee is required to  
38 collect sales tax pursuant to sections 144.010 to  
39 144.525; or

40 (d) Soliciting sales or taking orders by sales  
41 agents or traveling representatives;

42 (3) "Maintains a place of business in this state"  
43 includes maintaining, occupying, or using, permanently  
44 or temporarily, directly or indirectly, or through a  
45 subsidiary, or agent, by whatever name called, an  
46 office, place of distribution, sales or sample room or  
47 place, warehouse or storage place, or other place of  
48 business;

1           (4) "Person", any individual, firm,  
2 copartnership, joint venture, association, corporation,  
3 municipal or private, and whether organized for profit  
4 or not, state, county, political subdivision, state  
5 department, commission, board, bureau or agency, except  
6 the state transportation department, estate, trust,  
7 business trust, receiver or trustee appointed by the  
8 state or federal court, syndicate, or any other group  
9 or combination acting as a unit, and the plural as well  
10 as the singular number;

11           (5) "Purchase", the acquisition of the ownership  
12 of, or title to, tangible personal property, through a  
13 sale, as defined herein, for the purpose of storage,  
14 use or consumption in this state;

15           (6) "Purchaser", any person who is the recipient  
16 for a valuable consideration of any sale of tangible  
17 personal property acquired for use, storage or  
18 consumption in this state;

19           (7) "Sale", any transfer, barter or exchange of  
20 the title or ownership of tangible personal property,  
21 or the right to use, store or consume the same, for a  
22 consideration paid or to be paid, and any transaction  
23 whether called leases, rentals, bailments, loans,  
24 conditional sales or otherwise, and notwithstanding  
25 that the title or possession of the property or both is  
26 retained for security. For the purpose of this law the  
27 place of delivery of the property to the purchaser,  
28 user, storer or consumer is deemed to be the place of  
29 sale, whether the delivery be by the vendor or by  
30 common carriers, private contractors, mails, express,  
31 agents, salesmen, solicitors, hawkers, representatives,  
32 consignors, peddlers, canvassers or otherwise;

33           (8) "Sales price", the consideration including  
34 the charges for services, except charges incident to  
35 the extension of credit, paid or given, or contracted  
36 to be paid or given, by the purchaser to the vendor for  
37 the tangible personal property, including any services  
38 that are a part of the sale, valued in money, whether  
39 paid in money or otherwise, and any amount for which  
40 credit is given to the purchaser by the vendor, without  
41 any deduction therefrom on account of the cost of the  
42 property sold, the cost of materials used, labor or  
43 service cost, losses or any other expenses whatsoever,  
44 except that cash discounts allowed and taken on sales  
45 shall not be included and "sales price" shall not  
46 include the amount charged for property returned by  
47 customers upon rescission of the contract of sales when  
48 the entire amount charged therefor is refunded either

1 in cash or credit or the amount charged for labor or  
2 services rendered in installing or applying the  
3 property sold, the use, storage or consumption of which  
4 is taxable pursuant to sections 144.600 to 144.745. In  
5 determining the amount of tax due pursuant to sections  
6 144.600 to 144.745, any charge incident to the  
7 extension of credit shall be specifically exempted;

8 (9) "Selling agent", every person acting as a  
9 representative of a principal, when such principal is  
10 not registered with the director of revenue of the  
11 state of Missouri for the collection of the taxes  
12 imposed pursuant to sections 144.010 to 144.525 or  
13 sections 144.600 to 144.745 and who receives  
14 compensation by reason of the sale of tangible personal  
15 property of the principal, if such property is to be  
16 stored, used, or consumed in this state;

17 (10) "Storage", any keeping or retention in this  
18 state of tangible personal property purchased from a  
19 vendor, except property for sale or property that is  
20 temporarily kept or retained in this state for  
21 subsequent use outside the state;

22 (11) "Tangible personal property", all items  
23 subject to the Missouri sales tax as provided in  
24 subdivisions (1) and (3) of section 144.020;

25 (12) "Taxpayer", any person remitting the tax or  
26 who should remit the tax levied by sections 144.600 to  
27 144.745;

28 (13) "Use", the exercise of any right or power  
29 over tangible personal property incident to the  
30 ownership or control of that property, except that it  
31 does not include the temporary storage of property in  
32 this state for subsequent use outside the state, or the  
33 sale of the property in the regular course of business;

34 (14) "Vendor", every person engaged in making  
35 sales of tangible personal property by mail order, by  
36 advertising, by agent or peddling tangible personal  
37 property, soliciting or taking orders for sales of  
38 tangible personal property, for storage, use or  
39 consumption in this state, all salesmen, solicitors,  
40 hawkers, representatives, consignees, peddlers or  
41 canvassers, as agents of the dealers, distributors,  
42 consignors, supervisors, principals or employers under  
43 whom they operate or from whom they obtain the tangible  
44 personal property sold by them, and every person who  
45 maintains a place of business in this state, maintains  
46 a stock of goods in this state, or engages in business  
47 activities within this state and every person who  
48 engages in this state in the business of acting as a

1 selling agent for persons not otherwise vendors as  
2 defined in this subdivision. Irrespective of whether  
3 they are making sales on their own behalf or on behalf  
4 of the dealers, distributors, consignors, supervisors,  
5 principals or employers, they must be regarded as  
6 vendors and the dealers, distributors, consignors,  
7 supervisors, principals or employers must be regarded  
8 as vendors for the purposes of sections 144.600 to  
9 144.745. A person shall not be considered a vendor for  
10 the purposes of sections 144.600 to 144.745 if all of  
11 the following apply:

12 (a) The person's total gross receipts did not  
13 exceed five hundred thousand dollars in this state, or  
14 twelve and one-half million dollars in the entire  
15 United States, in the immediately preceding calendar  
16 year;

17 (b) The person maintains no place of business in  
18 this state; and

19 (c) The person has no selling agents in this  
20 state.]

21  
22 [144.1000. Sections 144.1000 to 144.1015 shall be  
23 known as and referred to as the "Simplified Sales and  
24 Use Tax Administration Act".]

25  
26 [144.1003. As used in sections 144.1000 to  
27 144.1015, the following terms shall mean:

28 (1) "Agreement", the streamlined sales and use  
29 tax agreement;

30 (2) "Certified automated system", software  
31 certified jointly by the states that are signatories to  
32 the agreement to calculate the tax imposed by each  
33 jurisdiction on a transaction, determine the amount of  
34 tax to remit to the appropriate state and maintain a  
35 record of the transaction;

36 (3) "Certified service provider", an agent  
37 certified jointly by the states that are signatories to  
38 the agreement to perform all of the seller's sales tax  
39 functions;

40 (4) "Person", an individual, trust, estate,  
41 fiduciary, partnership, limited liability company,  
42 limited liability partnership, corporation or any other  
43 legal entity;

44 (5) "Sales tax", any sales tax levied pursuant  
45 to this chapter, section 32.085, or any other sales tax  
46 authorized by statute and levied by this state or its  
47 political subdivisions;

48 (6) "Seller", any person making sales, leases or

1 rentals of personal property or services;

2 (7) "State", any state of the United States and  
3 the District of Columbia;

4 (8) "Use tax", the use tax levied pursuant to  
5 this chapter.]  
6

7 [144.1006. For the purposes of reviewing and, if  
8 necessary, amending the agreement embodying the  
9 simplification recommendations contained in section  
10 144.1015, the state may enter into multistate  
11 discussions. For purposes of such discussions, the  
12 state shall be represented by seven delegates, one of  
13 whom shall be appointed by the governor, two members  
14 appointed by the speaker of the house of  
15 representatives, one member appointed by the minority  
16 leader of the house of representatives, two members  
17 appointed by the president pro tempore of the senate  
18 and one member appointed by the minority leader of the  
19 senate. The delegates need not be members of the  
20 general assembly and at least one of the delegates  
21 appointed by the speaker of the house of  
22 representatives and one member appointed by the  
23 president pro tempore of the senate shall be from the  
24 private sector and represent the interests of Missouri  
25 businesses. The delegates shall recommend to the  
26 committees responsible for reviewing tax issues in the  
27 senate and the house of representatives each year any  
28 amendment of state statutes required to be  
29 substantially in compliance with the agreement. Such  
30 delegates shall make a written report by the fifteenth  
31 day of January each year regarding the status of the  
32 multistate discussions and upon final adoption of the  
33 terms of the sales and use tax agreement by the  
34 multistate body.]  
35

36 [144.1009. No provision of the agreement  
37 authorized by sections 144.1000 to 144.1015 in whole or  
38 in part invalidates or amends any provision of the law  
39 of this state. Implementation of any condition of this  
40 agreement in this state, whether adopted before, at, or  
41 after membership of this state in the agreement, must  
42 be by action of the general assembly. Such report  
43 shall be delivered to the governor, the secretary of  
44 state, the president pro tempore of the senate and the  
45 speaker of the house of representatives and shall  
46 simultaneously be made publicly available by the  
47 secretary of state to any person requesting a copy.]  
48

1 [144.1012. Unless five of the seven delegates  
2 agree, the delegates shall not enter into or vote for  
3 any streamlined sales and use tax agreement that:

4 (1) Requires adoption of a definition of any term  
5 that would cause any item or transaction that is now  
6 excluded or exempted from sales or use tax to become  
7 subject to sales or use tax;

8 (2) Requires the state of Missouri to fully  
9 exempt or fully apply sales taxes to the sale of food  
10 or any other item;

11 (3) Restricts the ability of local governments  
12 under statutes in effect on August 28, 2002, to enact  
13 one or more local taxes on one or more items without  
14 application of the tax to all sales within the taxing  
15 jurisdiction, however, restriction of any such taxes  
16 allowed by statutes effective after August 28, 2002,  
17 may be supported;

18 (4) Provides for adoption of any uniform rate  
19 structure that would result in a tax increase for any  
20 Missouri taxpayer;

21 (5) Affects the sourcing of sales tax  
22 transactions; or

23 (6) Prohibits limitations or thresholds on the  
24 application of sales and use tax rates or prohibits any  
25 current sales or use tax exemption in the state of  
26 Missouri, including exemptions that are based on the  
27 value of the transaction or item.]

28  
29 [144.1015. In addition to the requirements of  
30 section 144.1012, the delegates should consider the  
31 following features when deciding whether or not to  
32 enter into any streamlined sales and use tax agreement:

33 (1) The agreement should address the limitation  
34 of the number of state rates over time;

35 (2) The agreement should establish uniform  
36 standards for administration of exempt sales and the  
37 form used for filing sales and use tax returns and  
38 remittances;

39 (3) The agreement should require the state to  
40 provide a central, electronic registration system that  
41 allows a seller to register to collect and remit sales  
42 and use taxes for all signatory states;

43 (4) The agreement should provide that  
44 registration with the central registration system and  
45 the collection of sales and use taxes in the signatory  
46 states will not be used as a factor in determining  
47 whether the seller has nexus with a state for any tax;

48 (5) The agreement should provide for reduction of

1 the burdens of complying with local sales and use taxes  
2 through the following so long as they do not conflict  
3 with the provisions of section 144.1012:

4 (a) Restricting variances between the state and  
5 local tax bases;

6 (b) Requiring states to administer any sales and  
7 use taxes levied by local jurisdictions within the  
8 state so that sellers collecting and remitting these  
9 taxes will not have to register or file returns with,  
10 remit funds to, or be subject to independent audits  
11 from local taxing jurisdictions;

12 (c) Restricting the frequency of changes in the  
13 local sales and use tax rates and setting effective  
14 dates for the application of local jurisdictional  
15 boundary changes to local sales and use taxes; and

16 (d) Providing notice of changes in local sales  
17 and use tax rates and of changes in the boundaries of  
18 local taxing jurisdictions;

19 (6) The agreement should outline any monetary  
20 allowances that are to be provided by the states to  
21 sellers or certified service providers. The agreement  
22 must allow for a joint public and private sector study  
23 of the compliance cost on sellers and certified service  
24 providers to collect sales and use taxes for state and  
25 local governments under various levels of complexity to  
26 be completed by July 1, 2003;

27 (7) The agreement should require each state to  
28 certify compliance with the terms of the agreement  
29 prior to joining and to maintain compliance, under the  
30 laws of the member state, with all provisions of the  
31 agreement while a member, only if the agreement and any  
32 amendment thereto complies with the provisions of  
33 section 144.1012;

34 (8) The agreement should require each state to  
35 adopt a uniform policy for certified service providers  
36 that protects the privacy of consumers and maintains  
37 the confidentiality of tax information; and

38 (9) The agreement should provide for the  
39 appointment of an advisory council of private sector  
40 representatives and an advisory council of nonmember  
41 state representatives to consult with in the  
42 administration of the agreement.]" and  
43  
44

45 Further amend said bill, Page 94, Section D, Line 3, by  
46 inserting after all of said line the following:

1           "Section E. The provisions of the streamlined sales and use  
2 tax agreement act shall become effective January 1, 2015."; and

3  
4           Further amend said title, enacting clause and intersectional  
5 references accordingly.