

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

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for House Bill No. 2140, Page 1, In the Title, Lines 2-3, by  
2 deleting the words, "local sales tax on motor vehicles" and inserting in lieu thereof the words, "sales  
3 and use tax"; and  
4

5 Further amend said bill, page, Section A, Line 2, by inserting after all of said line and section the  
6 following:

7 "32.070. 1. This act shall be known and may be cited as the "Streamlined Sales and Use  
8 Tax Agreement Act".

9 2. (1) Beginning on January first following the effective date of this act, all revenue  
10 generated under the streamlined sales and use tax agreement act that exceeds the amount of revenue  
11 that would have been collected if the streamlined sales and use tax agreement act were not effective  
12 shall be deposited in the streamlined sales and use tax agreement special fund created in this section  
13 and appropriated solely for the approved purposes. The department of revenue shall track and  
14 report the collections generated under this act.

15 (2) There is hereby created in the state treasury the "Streamlined Sales and Use Tax  
16 Agreement Special Fund", which shall consist of moneys collected under this subsection. The state  
17 treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180, the state  
18 treasurer may approve disbursements. The fund shall be a dedicated fund and, upon appropriation,  
19 moneys in the fund shall be used solely to make payments to any person or entity providing child  
20 care services to a child under section 208.046. Notwithstanding the provisions of section 33.080 to  
21 the contrary, any moneys remaining in the fund at the end of the biennium shall not revert to the  
22 credit of the general revenue fund. The state treasurer shall invest moneys in the fund in the same  
23 manner as other funds are invested. Any interest and moneys earned on such investments shall be  
24 credited to the fund.

25 3. The director of the department of revenue shall enter into the streamlined sales and use  
26 tax agreement with one or more states to simplify and modernize sales and use tax administration in  
27 order to substantially reduce the burden of tax compliance for all sellers and for all types of  
28 commerce. In furtherance of the streamlined sales and use tax agreement, the director of the  
29 department of revenue may act jointly with other states that are members of the streamlined sales  
30 and use tax agreement to establish standards for certification of a certified service provider and  
31 certified automated system and establish performance standards for multistate sellers.

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

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

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

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

14       6. The department of revenue shall promulgate rules necessary to implement the provisions  
 15 of the streamlined sales and use tax agreement. Any rule or portion of a rule, as that term is defined  
 16 in section 536.010, that is created under the authority delegated in this section shall become  
 17 effective only if it complies with and is subject to all of the provisions of chapter 536 and, if  
 18 applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the  
 19 powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective  
 20 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of  
 21 rulemaking authority and any rule proposed or adopted after August 28, 2016, shall be invalid and  
 22 void.

23       32.086. Notwithstanding any other provision of law, for all local sales and use taxes  
 24 collected by the department of revenue and remitted to a political jurisdiction or taxing district, the  
 25 department shall remit one percent of the amount collected to the general revenue fund to offset the  
 26 cost of collection unless a greater amount is specified in the local sales and use tax law. The  
 27 department shall not commingle the remaining amounts collected with general revenue and shall  
 28 remit the remaining amounts collected to the political jurisdiction or taxing district less any credits  
 29 for erroneous payments, overpayments, and dishonored checks."; and

30  
 31 Further amend said bill, page, Section 32.087, Line 8, by deleting all of said line and inserting in  
 32 lieu thereof the following:

33 "except as provided in subsection [18] 17 of this section, and shall be imposed on all transactions  
 34 on"; and

35  
 36 Further amend said bill, Page 2, section, Lines 17-20, by deleting all of said line and inserting in  
 37 lieu thereof the following:

38 "4. [The brackets required to be established by the director of revenue under the provisions  
 39 of section 144.285 shall be based upon the sum of the combined rate of the state sales tax and all  
 40 local sales taxes imposed under the provisions of the local sales tax law.

41 5.] (1) The ordinance or order imposing a local sales tax under the local sales tax law"; and

Further amend said bill, section, Pages 2-7, by renumbering the remaining subsections accordingly;  
and

Further amend said bill, Page 5, section, Line 152, by inserting an opening bracket "[" after the second occurrence of the word, "sales"; and

Further amend said bill, Page 6, section, Line 169, by deleting all of said line and inserting in lieu thereof the following:

"Sourcing Act, 4 U.S.C. Sections 116 through 124, as amended] shall be sourced as provided by section 144.043 and sections 144.111 to 144.113."; and

Further amend said bill, Page 7, section, Line 218, by inserting after all of said line the following:

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

19. Any change to any local sales tax boundary or rate shall be effective on the first day of a calendar quarter after one hundred twenty days' notice to sellers."; and

Further amend said bill, Page 9, Section 32.088, Line 54, by inserting after all of said section and line the following:

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

2. In any county not adopting an additional sales tax and alternate distribution system as

provided in section 67.581, for the purposes of distributing the county sales tax, the county shall be divided into two groups, "Group A" and "Group B". Group A shall consist of all cities, towns and villages which are located wholly or partly within the county which levied the tax and which had a city sales tax in effect under the provisions of sections 94.500 to 94.550 on the day prior to the adoption of the county sales tax ordinance, except that beginning January 1, 1980, group A shall consist of all cities, towns and villages which are located wholly or partly within the county which levied the tax and which had a city sales tax approved by the voters of such city under the provisions of sections 94.500 to 94.550 on the day prior to the effective date of the county sales tax. For the purposes of determining the location of consummation of sales for distribution of funds to cities, towns and villages in group A, the boundaries of any such city, town or village shall be the boundary of that city, town or village as it existed on March 19, 1984. Group B shall consist of all cities, towns and villages which are located wholly or partly within the county which levied the tax and which did not have a city sales tax in effect under the provisions of sections 94.500 to 94.550 on the day prior to the adoption of the county sales tax ordinance, and shall also include all unincorporated areas of the county which levied the tax; except that, beginning January 1, 1980, group B shall consist of all cities, towns and villages which are located wholly or partly within the county which levied the tax and which did not have a city sales tax approved by the voters of such city under the provisions of sections 94.500 to 94.550 on the day prior to the effective date of the county sales tax and shall also include all unincorporated areas of the county which levied the tax.

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

4. From and after January 1, 1994, the director of revenue shall distribute to the cities, towns and villages in group A a portion of the taxes based on the location in which the sales were deemed consummated under section 66.630 and subsection 12 of section 32.087 in accordance with the formula described in this subsection. After deducting the distribution to the cities, towns and villages in group A, the director of revenue shall distribute funds in the county sales tax trust fund to the cities, towns and villages and the county in group B as follows: To the county which levied the tax, ten percent multiplied by the percentage of the population of unincorporated county which has been annexed or incorporated since April 1, 1993, multiplied by the total of all sales tax revenues countywide, and a percentage of the remaining distributable revenue equal to the percentage ratio

1 that the population of unincorporated areas of the county bears to the total population of group B;  
 2 and to each city, town or village in group B located wholly within the taxing county, a percentage of  
 3 the remaining distributable revenue equal to the percentage ratio that the population of such city,  
 4 town or village bears to the total population of group B; and to each city, town or village located  
 5 partly within the taxing county, a percentage of the remaining distributable revenue equal to the  
 6 percentage ratio that the population of that part of the city, town or village located within the taxing  
 7 county bears to the total population of group B.

8 5. (1) For purposes of administering the distribution formula of subsection 4 of this section,  
 9 the revenues arising each year from sales occurring within each group A city, town or village shall  
 10 be distributed as follows: Until such revenues reach the adjusted county average, as hereinafter  
 11 defined, there shall be distributed to the city, town or village all of such revenues reduced by the  
 12 percentage which is equal to ten percent multiplied by the percentage of the population of  
 13 unincorporated county which has been annexed or incorporated after April 1, 1993; and once  
 14 revenues exceed the adjusted county average, total revenues shall be shared in accordance with the  
 15 redistribution formula as defined in this subsection.

16 (2) For purposes of this subsection, the "adjusted county average" is the per capita  
 17 countywide average of all sales tax distributions during the prior calendar year reduced by the  
 18 percentage which is equal to ten percent multiplied by the percentage of the population of  
 19 unincorporated county which has been annexed or incorporated after April 1, 1993; the  
 20 "redistribution formula" is as follows: During 1994, each group A city, town and village shall  
 21 receive that portion of the revenues arising from sales occurring within the municipality that  
 22 remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising  
 23 from sales within the municipality multiplied by the percentage which is the sum of ten percent  
 24 multiplied by the percentage of the population of unincorporated county which has been annexed or  
 25 incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product of 8.5  
 26 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of  
 27 cumulative per capita sales taxes arising from sales within the municipality less the adjusted county  
 28 average. During 1995, each group A city, town and village shall receive that portion of the revenues  
 29 arising from sales occurring within the municipality that remains after deducting therefrom an  
 30 amount equal to the cumulative sales tax revenues arising from sales within the municipality  
 31 multiplied by the percentage which is the sum of ten percent multiplied by the percentage of the  
 32 population of unincorporated county which has been annexed or incorporated after April 1, 1993,  
 33 and the percentage, if greater than zero, equal to the product of seventeen multiplied by the  
 34 logarithm (to base 10) of the product of 0.035 multiplied by the total of cumulative per capita sales  
 35 taxes arising from sales within the municipality less the adjusted county average. From January 1,  
 36 1996, until January 1, 2000, each group A city, town and village shall receive that portion of the  
 37 revenues arising from sales occurring within the municipality that remains after deducting therefrom  
 38 an amount equal to the cumulative sales tax revenues arising from sales within the municipality  
 39 multiplied by the percentage which is the sum of ten percent multiplied by the percentage of the  
 40 population of unincorporated county which has been annexed or incorporated after April 1, 1993,  
 41 and the percentage, if greater than zero, equal to the product of 25.5 multiplied by the logarithm (to

base 10) of the product of 0.035 multiplied by the total of cumulative per capita sales taxes arising from sales within the municipality less the adjusted county average. From and after January 1, 2000, the distribution formula covering the period from January 1, 1996, until January 1, 2000, shall continue to apply, except that the percentage computed for sales arising within the municipalities shall be not less than 7.5 percent for municipalities within which sales tax revenues exceed the adjusted county average, nor less than 12.5 percent for municipalities within which sales tax revenues exceed the adjusted county average by at least twenty-five percent.

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

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

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

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

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

1 incorporation election returns and a map of the municipality clearly showing the boundaries thereof.  
2 The certified copy of the incorporation election returns shall reflect the effective date of the  
3 incorporation. Upon receipt of the incorporation election returns and map, the tax imposed by  
4 sections 66.600 to 66.630 shall be distributed and allocated in accordance with the provisions of this  
5 section on the effective date of the incorporation.

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

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

19 67.395. 1. All sales taxes collected by the director of revenue under sections 67.391 to  
20 67.395 on behalf of any county[, less one percent for cost of collection which shall be deposited in  
21 the state's general revenue fund after payment of premiums for surety bonds as provided in section  
22 32.087] shall be deposited with the state treasurer in a special trust fund, which is hereby created, to  
23 be known as the "County Anti-Drug Sales Tax Trust Fund". [The moneys in the county anti-drug  
24 sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any  
25 funds of the state.] The director of revenue shall keep accurate records of the amount of money in  
26 the trust fund which was collected in each county imposing a sales tax under sections 67.391 to  
27 67.395, and the records shall be open to the inspection of officers of the county and the public. Not  
28 later than the tenth day of each month, the director of revenue shall distribute all moneys deposited  
29 in the trust fund during the preceding month to the county which levied the tax. Such funds shall be  
30 deposited with the county treasurer of each such county, and all expenditures of funds arising from  
31 the county anti-drug sales tax trust fund shall be by an appropriation act to be enacted by the  
32 governing body of each such county.

33 2. The director of revenue may authorize the state treasurer to make refunds from the  
34 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
35 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any  
36 county abolishes the tax, the county shall notify the director of revenue of the action at least ninety  
37 days prior to the effective date of the repeal and the director of revenue may order retention in the  
38 trust fund, for a period of one year, of two percent of the amount collected after receipt of such  
39 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and  
40 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of  
41 abolition of the tax in such county, the director of revenue shall authorize the state treasurer to remit



1 the balance in the account to the county and close the account of that county. The director of  
2 revenue shall notify each county of each instance of any amount refunded or any check redeemed  
3 from receipts due the county.

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

6 67.525. 1. All county sales taxes collected by the director of revenue under sections 67.500  
7 to 67.545 on behalf of any county[, less one percent for cost of collection, which shall be deposited  
8 in the state's general revenue fund after payment of premiums for surety bonds as provided in  
9 section 32.087,] shall be deposited with the state treasurer in a county sales tax trust fund, which  
10 fund shall be separate and apart from the county sales tax trust fund established by section 66.620.  
11 [The moneys in such county sales tax trust fund shall not be deemed to be state funds and shall not  
12 be commingled with any funds of the state.] The director of revenue shall keep accurate records of  
13 the amount of money in the trust fund which was collected in each county imposing a county sales  
14 tax, and the records shall be open to the inspection of officers of the county and to the public. Not  
15 later than the tenth day of each month the director of revenue shall distribute all moneys deposited  
16 in the trust fund during the preceding month by distributing to the county treasurer, or such other  
17 officer as may be designated by the county ordinance or order, of each county imposing the tax  
18 authorized by sections 67.500 to 67.545, the sum due the county as certified by the director of  
19 revenue.

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

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

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

39 (1) Funding of museums operating in the county, which are registered with the United  
40 States Internal Revenue Service as a 501(C)(3) corporation and which are considered by the board  
41 to be tourism attractions; and

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

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

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

8 ☐ YES

☐ NO

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

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

23 5. The governing body of any county which imposes a sales tax pursuant to this section may  
24 establish a museums and festivals board for the purpose of expending funds collected from any sales  
25 tax submitted and approved by the county's voters pursuant to this section. The board shall be  
26 comprised of six members who are appointed by the governing body of the county from a list of  
27 candidates supplied by the chair of each of the two major political parties of the county. The board  
28 shall be comprised of three members from each of the two political parties. Members shall serve for  
29 three-year terms, but of the members first appointed, one shall be appointed for a term of one year,  
30 two shall be appointed for a term of two years, and two shall be appointed for a term of three years.  
31 Each member shall be a resident of the county from which he or she is appointed. The members of  
32 the board shall not receive compensation for service on the board, but shall be reimbursed from the  
33 tax revenue money for any reasonable and necessary expenses incurred in service on the board.

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

38 7. In counties imposing a tax under the provisions of sections 67.571 to 67.577, in order to  
39 permit sellers required to collect and report the sales tax to collect the amount required to be  
40 reported and remitted, but not to change the requirements of reporting or remitting the tax, or to  
41 serve as a levy of the tax, and in order to avoid fractions of pennies, the governing body may

1 authorize the use of a bracket system similar to that authorized by the provisions of section 144.285,  
2 and notwithstanding the provisions of that section, this new bracket system shall be used where this  
3 tax is imposed and shall apply to all taxable transactions.

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

6 67.576. 1. The following provisions shall govern the collection of the tax imposed by the  
7 provisions of sections 67.571 to 67.577:

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

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

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

19 3. All discounts allowed the retailer pursuant to the provisions of the state sales tax law for  
20 the collection of and for payment of taxes pursuant to that act are hereby allowed and made  
21 applicable to any taxes collected pursuant to the provisions of sections 67.571 to 67.577.

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

24 5. [For the purposes of the sales tax imposed by an order pursuant to sections 67.571 to  
25 67.577, all retail sales shall be deemed to be consummated at the place of business of the retailer]  
26 Except as provided in sections 67.571 to 67.577, all provisions of sections 32.085 to 32.087 shall  
27 apply to the tax imposed under sections 67.571 to 67.577.

28 67.578. 1. The governing authority of any county of the third classification without a  
29 township form of government and with more than sixteen thousand four hundred but less than  
30 sixteen thousand five hundred inhabitants may impose a sales tax in an amount not to exceed one-  
31 fifth of one percent on all retail sales made in the county which are subject to taxation pursuant to  
32 sections 144.010 to 144.525, to be used solely for the funding of museums. For purposes of this  
33 section, the term "museums" means museums operating in the county, which are registered with the  
34 United States Internal Revenue Service as a 501(c)(3) corporation and which are considered by the  
35 board to be a tourism attraction. The tax authorized by this section shall be in addition to any and  
36 all other sales taxes allowed by law, except that no sales tax shall be imposed pursuant to this  
37 section unless the governing authority submits to the voters of the county, at a county or state  
38 general, primary, or special election, a proposal to authorize the governing authority to impose the  
39 tax.

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

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

5 ☐ YES ☐ NO

6  
 7 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to  
 8 the question, place an "X" in the box opposite "NO".  
 9

10 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
 11 the proposal, then the sales tax shall become effective on the first day of the second calendar quarter  
 12 after the director of revenue receives notice of the adoption of the tax. If the proposal receives less  
 13 than the required majority of votes, then the governing authority shall have no power to impose the  
 14 tax unless and until the governing authority has again submitted another proposal to authorize the  
 15 governing authority to impose the sales tax authorized by this section and such proposal is approved  
 16 by the required majority of the qualified voters voting thereon.

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

30 4. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax,  
 31 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax,  
 32 and all exemptions granted to agencies of government, organizations, and persons pursuant to  
 33 sections 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax.  
 34 The same sales tax permit, exemption certificate, and retail certificate required by sections 144.010  
 35 to 144.525 for the administration and collection of the state sales tax shall satisfy the requirements  
 36 of this section, and no additional permit or exemption certificate or retail certificate shall be  
 37 required; except that, the director of revenue may prescribe a form of exemption certificate for an  
 38 exemption from the tax. All discounts allowed the retailer pursuant to the state sales tax law for the  
 39 collection of and for payment of taxes are hereby allowed and made applicable to the tax. The  
 40 penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are hereby made  
 41 applicable to violations of this section. If any person is delinquent in the payment of the amount

required to be paid pursuant to this section, or in the event a determination has been made against the person for taxes and penalty pursuant to this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525.

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

6. The governing authority may submit the question of repeal of the tax to the voters at any county or state general, primary, or special election. The ballot of submission shall contain, but need not be limited to, the following language:

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

☐ YES

☐ NO

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

67.581. 1. In addition to the sales tax permitted by sections 66.600 to 66.630, any county of the first class having a charter form of government and having a population of nine hundred thousand or more may impose an additional countywide sales tax upon approval by a vote of the qualified voters of the county. The proposal may be submitted to the voters by the governing body of the county and shall be submitted to the voters at the next general election upon petitions signed by a number of qualified voters residing in the county equal to at least eight percent of the votes cast in the county in the next preceding gubernatorial election filed with the governing body of the county. The submission shall include the levying of a sales tax at a rate of not to exceed two hundred seventy-five one-thousandths of one percent on the receipts from the sale at retail of all tangible personal property or taxable services within the county which are also taxable under the provisions of sections 66.600 to 66.630, and shall provide for the distribution of the proceeds in the manner provided in either subsection 4 or subsection 5 of this section. If either of the alternative

1 distribution systems as provided in subsection 4 or subsection 5 of this section is approved by the  
 2 voters, then the alternative system of distribution may not be submitted to the voters for at least  
 3 three years from the date of such voter approval.

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

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

8 ☐ YES

☐ NO

9  
 10 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
 11 the proposal, the additional sales tax shall be levied and collected and the proceeds from the  
 12 additional tax shall be distributed as provided in either subsection 4 or subsection 5 of this section.  
 13 If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal,  
 14 then the governing body of the county shall have no power to impose the additional sales tax  
 15 authorized by this section unless and until a proposal for the levy of such tax is submitted to and  
 16 approved by the voters of the county.

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

20 4. In any county adopting an additional sales tax pursuant to the provisions of this section,  
 21 and selecting the method of distribution provided in this subsection, the proceeds from the sales tax  
 22 imposed pursuant to this section, less one percent collection cost, shall be distributed first to those  
 23 municipalities that did not receive during the preceding calendar year ninety-five percent of the  
 24 amount the municipality would have received by multiplying the population of the municipality by  
 25 the average per capita sales tax receipt for such county in an amount which will bring each  
 26 municipality receipt of sales tax moneys up to ninety-five percent of the average per capita receipts  
 27 from the proceeds of the sales tax imposed pursuant to sections 66.600 to 66.630. Any remainder of  
 28 the money received from the sales tax imposed pursuant to this section shall be distributed to all  
 29 municipalities on the ratio that the population of each municipality bears to the total population of  
 30 the county. The average per capita sales tax distribution shall be calculated by dividing the sum of  
 31 the total sales tax revenue derived from the tax imposed pursuant to sections 66.600 to 66.630 by  
 32 the total population of the county. Population of each municipality, of the unincorporated area of  
 33 the county, and the total population of the county shall be determined on the basis of the most recent  
 34 federal decennial census. For the purposes of this subsection, any city, town, village or the  
 35 unincorporated area of the county shall be considered a municipality.

36 5. In any county adopting an additional sales tax pursuant to the provisions of this section  
 37 and selecting the method of distribution provided in this subsection, the proceeds from the sales tax  
 38 imposed pursuant to this section, less one percent collection cost, shall be distributed to all cities,  
 39 towns and villages, and the unincorporated areas of the county in group B and to such cities, towns  
 40 and villages in group A as necessary so that no city, town, or village in group A receives from the  
 41 combined proceeds of both the sales tax imposed pursuant to this section and the sales tax imposed

pursuant to sections 66.600 to 66.630, less than the per capita amount received by the cities, towns and villages and the unincorporated area of the county in group B receives from the total proceeds from both sales taxes.

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

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

☐ YES

☐ NO

If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon are in favor of the proposal, the sales tax imposed by the county under the provisions of sections 66.600 to 66.630 shall be distributed in the manner provided in this subsection and not in the manner provided in subsection 2 of section 66.620. If a majority of the votes cast by the qualified voters of the county voting thereon are opposed to the proposal, then the governing body of the county shall have no power to order the proceeds from the sales tax imposed pursuant to the provisions of sections 66.600 to 66.630 in the manner provided in this subsection in lieu of the method provided in subsection 2 of section 66.620, unless and until a proposal authorizing such method of distribution is submitted to and approved by the voters of the county. If the voters approve the change in the method of distribution of the sales tax proceeds in the manner provided in this subsection, the county clerk of the county shall notify the director of revenue of the change in the method of distribution within ten days after adoption of the proposal and shall inform the director of the effective date of the change in the method of distribution, which shall be on the first day of the third calendar quarter after the director of revenue receives notice. After the effective date of the change in the manner of distribution, the director of revenue shall distribute the proceeds of the sales tax imposed by such county under the provisions of sections 66.600 to 66.630 in the manner provided in this subsection in lieu of the manner of distribution provided in subsection 2 of section 66.620. The proceeds of the sales tax imposed under the provisions of sections 66.600 to 66.630 in any county which elects to have the proceeds distributed in the manner provided in this subsection shall be distributed in the following manner:

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

(2) All moneys received in excess of the total amount distributed under section 66.620 for

1 the twelve-month period immediately preceding the effective date of the tax levied pursuant to the  
2 provisions of this section shall be distributed to all cities, towns and villages and to the county on  
3 the basis that the population of each city, town or village, and in the case of the county the basis that  
4 the population of the unincorporated area of the county, bears to the total population of the county.  
5 The average per capita sales tax distribution shall be calculated by dividing the sum of the  
6 remaining amount of the total sales tax revenues by the total population of the county. Population  
7 of each city, town or village, of the unincorporated area of the county, and the total population of  
8 the county shall be determined on the basis of the most recent federal decennial census.

9 7. No municipality incorporated after the adoption of the tax authorized by this section shall  
10 be included as other than part of the unincorporated area of the county nor receive any share of  
11 either the proceeds from the tax levied pursuant to the provisions of this section or the tax levied  
12 pursuant to the provisions of sections 66.600 to 66.630 unless, at the time of incorporation, such  
13 municipality had a population of ten thousand or more.

14 8. The county sales tax imposed pursuant to this section on the purchase and sale of motor  
15 vehicles shall not be collected and remitted by the seller, but shall be collected by the director of  
16 revenue at the time application is made for a certificate of title, if the address of the applicant is  
17 within the county imposing the additional sales tax. [The amounts so collected, less one percent  
18 collection cost, shall be deposited in the county sales tax trust fund to be distributed in accordance  
19 with section 66.620. The purchase or sale of motor vehicles shall be deemed to be consummated at  
20 the address of the applicant for a certificate of title.]

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

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

36 67.582. 1. The governing body of any county, except a county of the first class with a  
37 charter form of government with a population of greater than four hundred thousand inhabitants, is  
38 hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of  
39 one percent on all retail sales made in such county which are subject to taxation under the  
40 provisions of sections 144.010 to 144.525 for the purpose of providing law enforcement services for  
41 such county. The tax authorized by this section shall be in addition to any and all other sales taxes



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

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

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

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

11 ☐ YES

☐ NO

12  
 13 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the  
 14 question, place an "X" in the box opposite "No"; or

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

18 Shall the county of ..... (county's name) be authorized to enter into agreements for the  
 19 purpose of forming a regional jail district and obligating the county to impose a countywide sales  
 20 tax of ..... (insert amount) to fund ..... dollars of the costs to construct a regional jail and  
 21 to fund the costs to operate a regional jail, with any funds in excess of that necessary to construct  
 22 and operate such jail to be used for law enforcement purposes?

23 ☐ YES

☐ NO

24  
 25 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the  
 26 question, place an "X" in the box opposite "No".

27  
 28 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
 29 the proposal submitted pursuant to subdivision (1) of this subsection, then the ordinance or order  
 30 and any amendments thereto shall be in effect [on the first day of the second quarter immediately  
 31 following the election approving the proposal] as provided by section 32.087. If the constitutionally  
 32 required percentage of the voters voting thereon are in favor of the proposal submitted pursuant to  
 33 subdivision (2) of this subsection, then the ordinance or order and any amendments thereto shall be  
 34 in effect [on the first day of the second quarter immediately following the election approving the  
 35 proposal] as provided by section 32.087. If a proposal receives less than the required majority, then  
 36 the governing body of the county shall have no power to impose the sales tax herein authorized  
 37 unless and until the governing body of the county shall again have submitted another proposal to  
 38 authorize the governing body of the county to impose the sales tax authorized by this section and  
 39 such proposal is approved by the required majority of the qualified voters voting thereon. However,  
 40 in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve  
 41 months from the date of the last proposal pursuant to this section.

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

7           4. Once the tax authorized by this section is abolished or is terminated by any means, all  
8 funds remaining in the special trust fund shall be used solely for providing law enforcement services  
9 for the county. Any funds in such special trust fund which are not needed for current expenditures  
10 may be invested by the governing body in accordance with applicable laws relating to the  
11 investment of other county funds.

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

27           6. The director of revenue may authorize the state treasurer to make refunds from the  
28 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
29 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any  
30 county abolishes the tax, the repeal of such tax shall become effective as provided in section 32.087.  
31 The county shall notify the director of revenue of the action at least ninety days prior to the effective  
32 date of the repeal and the director of revenue may order retention in the trust fund, for a period of  
33 one year, of two percent of the amount collected after receipt of such notice to cover possible  
34 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the  
35 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in  
36 such county, the director of revenue shall remit the balance in the account to the county and close  
37 the account of that county. The director of revenue shall notify each county of each instance of any  
38 amount refunded or any check redeemed from receipts due the county.

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

41           67.583. 1. The governing body of any county of the second class with a population of more

than forty thousand but less than sixty thousand and which contains institutions operated by the department of corrections and by the department of mental health is hereby authorized to impose, by ordinance or order, a sales tax in the amount of one-eighth of one percent on all retail sales made in such county which are subject to taxation under the provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law; provided, however, that no ordinance or order imposing a sales tax under the provisions of this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose a tax.

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

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

☐ YES

☐ NO

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

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

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

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

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

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

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

67.584. 1. The governing body of any county of the first classification with more than one hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half percent on all retail sales made in such county which are subject to taxation pursuant to sections 144.010 to 144.525 for the purpose of providing law enforcement services for such county. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary, or special election, a proposal to authorize the governing body of the county to impose a tax.

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

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

☐ YES

☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments thereto shall be in effect [on the first day of the second quarter immediately following the election approving the proposal] as provided by section 32.087. If a proposal receives less than the required majority, then the governing body of the county shall have no power to impose the sales tax herein

1 authorized unless and until the governing body of the county shall again have submitted another  
2 proposal to authorize the governing body of the county to impose the sales tax authorized by this  
3 section and such proposal is approved by the required majority of the qualified voters voting  
4 thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters  
5 sooner than twelve months from the date of the last proposal pursuant to this section.

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

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

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

35 6. The director of revenue may authorize the state treasurer to make refunds from the  
36 amounts in the trust funds and credited to any county for erroneous payments and overpayments  
37 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any  
38 county abolishes the tax, the repeal of such tax shall become effective as provided in section 32.087.  
39 The county shall notify the director of revenue of the action at least ninety days before the effective  
40 date of the repeal and the director of revenue may order retention in the appropriate trust fund, for a  
41 period of one year, of two percent of the amount collected after receipt of such notice to cover

possible refunds or overpayments of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director of revenue shall remit the balance in the account to the county and close the account of that county established pursuant to this section. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

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

67.712. 1. All sales taxes collected by the director of revenue under sections 67.700 to 67.727 on behalf of any county[, less one percent for the cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Alternate Sales Tax Trust Fund". The moneys in the county alternate sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each county imposing a sales tax under sections 67.700 to 67.727, and the records shall be open to the inspection of officers of each county and the general public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month by distributing to the county treasurer, or such other officer as may be designated by the county ordinance or order, of each county imposing the tax authorized by sections 67.700 to 67.727, the sum, as certified by the director of revenue, due the county.

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

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

67.713. 1. Notwithstanding the provisions of section 67.712, as to the disposition of any other sales tax imposed under the provisions of sections 67.700 to 67.727, one-fifth of the sales taxes collected by the director of revenue from the tax authorized by section 67.701 on behalf of any county of the first class having a charter form of government and having a population of nine

hundred thousand or more[, less one percent for cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in sections 67.700 to 67.727,] shall be deposited in a special trust fund, which is hereby created, to be known as the "County-Municipal Storm Water and Public Works Sales Tax Trust Fund". [The moneys in the county-municipal storm water and public works sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state.] The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each county and the records shall be open to the inspection of officers of the county and of the municipalities within the county and the public. Not later than the tenth day of each month, the director of the department of revenue shall distribute all moneys deposited in the county-municipal storm water and public works sales tax trust fund during the preceding month to the county which levied the tax, and the municipalities which are located wholly or partially within such county as follows:

- (1) The county which levied the sales tax shall receive a percentage of the distributable revenue equal to the percentage ratio that the population of the unincorporated areas of the county bears to the total population of the county;
- (2) Each municipality located wholly within the county which levied the tax shall receive a percentage of the distributable revenue equal to the percentage ratio that the population of such municipality bears to the total population of the county; and
- (3) Each municipality located partially within the county which levied the tax shall receive a percentage of the distributable revenue equal to the percentage ratio that the population of that part of the municipality located within the county bears to the total population of the county.

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

3. If the governing body of any municipality located wholly or partially within the county so requests by resolution, no funds shall be expended from the proceeds of any tax imposed under section 67.701 within the corporate boundaries of the requesting municipality for the construction, reconstruction or widening of any road established or to be established pursuant to section 137.558, the total cost of which exceeds one hundred thousand dollars unless: (a) a public hearing is first held at a place near such proposed action; and (b) plans and specifications of such proposed action

1 are prepared and a cost-benefit analysis prepared in accordance with accepted accounting principles  
2 of such proposed action is presented to such public hearing. Such cost-benefit analysis and its work  
3 papers shall be a public document and subject to inspection as provided in chapter 610. The  
4 provisions of this subsection shall not apply to proposed projects in unincorporated areas of the  
5 county.

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

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

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

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

32 (3) Each municipality located partially within the county which levied the tax shall receive a  
33 percentage of the distributable revenue equal to the percentage ratio that the population of that part  
34 of the municipality located within the county bears to the total population of the county.

35 3. The director of revenue may authorize the state treasurer to make refunds from the  
36 amounts in the county storm water and public works sales tax trust fund and credited to any county  
37 for erroneous payments and overpayments made, and may redeem dishonored checks and drafts  
38 deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the  
39 director of revenue of the action at least ninety days prior to the effective date of the repeal and the  
40 repeal shall be effective as provided by section 32.087. The director of revenue may order retention  
41 in the county storm water and public works sales tax trust fund, for a period of one year, of two



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

7 67.737. Except as modified in sections 67.730 to 67.739, all provisions of sections 32.085  
 8 [and] to 32.087 shall apply to the tax imposed under sections 67.730 to 67.739.

9 67.738. 1. All sales taxes collected by the director of revenue under sections 67.730 to  
 10 67.739 on behalf of any county[, less one percent for the cost of collection, which shall be deposited  
 11 in the state's general revenue fund after payment of premiums for surety bonds as provided in  
 12 section 32.087,] shall be deposited with the state treasurer in a special trust fund, which is hereby  
 13 created, to be known as the "County Capital Improvement Bond Sales Tax Trust Fund". [The  
 14 moneys in the county capital improvement bond sales tax trust fund shall not be deemed to be state  
 15 funds and shall not be commingled with any funds of the state.] The director of revenue shall keep  
 16 accurate records of the amount of money in the trust fund which was collected in each county  
 17 imposing a sales tax under sections 67.730 to 67.739, and the records shall be open to the inspection  
 18 of officers of each county and the general public. Not later than the tenth day of each month the  
 19 director of revenue shall distribute all moneys deposited in the trust fund during the preceding  
 20 month by distributing to the county treasurer, or such other officer as may be designated by the  
 21 county ordinance or order, of each county imposing the tax authorized by sections 67.730 to 67.739,  
 22 the sum, as certified by the director of revenue, due the county.

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

36 67.745. 1. Any county of the third classification without a township form of government  
 37 and with more than eleven thousand seven hundred fifty but fewer than eleven thousand eight  
 38 hundred fifty inhabitants may impose a sales tax throughout the county for public recreational  
 39 projects and programs, but the sales tax authorized by this section shall not become effective unless  
 40 the governing body of such county submits to the qualified voters of the county a proposal to  
 41 authorize the county to impose the sales tax.

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

2  
3           Shall the County of ..... impose a sales tax of up to one percent for the purpose of funding  
4 the financing, acquisition, construction, operation, and maintenance of recreational projects and  
5 programs, including the acquisition of land for such purposes?

6                   ☐ YES

☐ NO

7  
8           3. If approved by a majority of qualified voters voting on the issue in the county, the  
9 governing body of the county shall appoint a board of directors consisting of nine members. Of the  
10 initial members appointed to the board, three members shall be appointed for a term of three years,  
11 three members shall be appointed for a term of two years, and three members shall be appointed for  
12 a term of one year. After the initial appointments, board members shall be appointed to three-year  
13 terms.

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

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

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

1           7. The tax authorized under this section may be imposed in accordance with this section by  
2 a county in addition to or in lieu of the tax authorized in sections 67.750 to 67.780.

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

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

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

12          67.782. 1. Any county of the third class having a population of more than ten thousand and  
13 less than fifteen thousand and any county of the second class having a population of more than fifty-  
14 eight thousand and less than seventy thousand adjacent to such third class county, both counties  
15 making up the same judicial circuit, may jointly impose a sales tax throughout each of their  
16 respective counties for public recreational purposes including the financing, acquisition,  
17 construction, operation and maintenance of recreational projects and programs, but the sales taxes  
18 authorized by this section shall not become effective unless the governing body of each such county  
19 submits to the voters of their respective counties a proposal to authorize the counties to impose the  
20 sales tax.

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

22          Shall the County of ..... impose a sales tax of ..... percent in conjunction with  
23 the county of ..... for the purpose of funding the financing, acquisition, construction,  
24 operation and maintenance of recreational projects and programs, including the acquisition of land  
25 for such purposes?

26                   ☐ YES

27                   ☐ NO

28          If a separate majority of the votes cast on the proposal by the qualified voters voting thereon in each  
29 county are in favor of the proposal, then the tax shall be in effect in both counties. If a majority of  
30 the votes cast by the qualified voters voting thereon in either county are opposed to the proposal,  
31 then the governing body of neither county shall have power to impose the sales tax authorized by  
32 this section unless or until the governing body of the county that has not approved the tax shall  
33 again have submitted another proposal to authorize the governing body to impose the tax, and the  
34 proposal is approved by a majority of the qualified voters voting thereon in that county.

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

39          4. All sales taxes collected by the director of revenue under this section on behalf of any  
40 county[, less one percent for the cost of collection, which shall be deposited in the state's general  
41 revenue fund after payment of premiums for surety bonds as provided in section 32.087,] shall be

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

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

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

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

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

34 9. The governing body of each of the counties imposing a sales tax under the provisions of  
35 this section may cooperate with the governing body of any county or other political subdivision of  
36 this state in carrying out the provisions of this section, and may establish and conduct jointly a  
37 system of public recreation. The respective governing bodies administering programs jointly may  
38 provide by agreement among themselves for all matters connected with the programs and determine  
39 what items of cost and expense shall be paid by each.

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

1 public recreation.

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

4 67.799. 1. A regional recreational district may, by a majority vote of its board of directors,  
5 impose an annual property tax for the establishment and maintenance of public parks and  
6 recreational facilities and grounds within the boundaries of the regional recreational district not to  
7 exceed sixty cents per year on each one hundred dollars of assessed valuation on all property within  
8 the district, except that no such tax shall become effective unless the board of directors of the  
9 district submits to the voters of the district, at a county or state general, primary or special election,  
10 a proposal to authorize the tax.

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

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

14 ☐ YES

☐ NO

15  
16 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
17 the proposal, then the tax shall become effective. If a majority of the votes cast by the qualified  
18 voters voting are opposed to the proposal, then the board of directors shall have no power to impose  
19 the tax unless and until the board of directors of the district submits another proposal to authorize  
20 the tax and such proposal is approved by a majority of the qualified voters voting thereon.

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

23 4. (1) A regional recreational district may, by a majority vote of its board of directors,  
24 impose a tax not to exceed one-half of one cent on all retail sales subject to taxation pursuant to  
25 sections 144.010 to 144.525 for the purpose of funding the creation, operation and maintenance of  
26 public parks, recreational facilities and grounds within the boundaries of a regional recreational  
27 district. The tax authorized by this subsection shall be in addition to all other sales taxes allowed by  
28 law. No tax pursuant to this subsection shall become effective unless the board of directors submits  
29 to the voters of the district, at a county or state general, primary or special election, a proposal to  
30 authorize the tax, and such tax shall become effective only after the majority of the voters voting on  
31 such tax approve such tax.

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

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

36 ☐ YES

☐ NO

37  
38 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
39 the proposal, then the tax shall become effective. If a majority of the votes cast by the qualified  
40 voters voting are opposed to the proposal, then the board of directors shall have no power to impose  
41 the tax unless and until another proposal to authorize the tax is submitted to the voters of the district

and such proposal is approved by a majority of the qualified voters voting thereon. The provisions of sections 32.085 [and] to 32.087 shall apply to any tax approved pursuant to this subsection.

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

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

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

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

☐ YES

☐ NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter immediately following the approval of the tax or notification to the department of revenue if such tax will be administered by the department of revenue. If a majority of the votes cast on the

1 question by the qualified voters voting thereon are opposed to the question, then the tax shall not  
2 become effective unless and until the question is resubmitted under this section to the qualified  
3 voters and such question is approved by a majority of the qualified voters voting on the question.

4 3. [On or after the effective date of any tax authorized under this section, the county which  
5 imposed the tax shall enter into an agreement with the director of the department of revenue for the  
6 purpose of collecting the tax authorized in this section. On or after the effective date of the tax the  
7 director of revenue shall be responsible for the administration, collection, enforcement, and  
8 operation of the tax, and] Sections 32.085 [and] to 32.087 shall apply. All revenue collected under  
9 this section by the director of the department of revenue on behalf of any county[, except for one  
10 percent for the cost of collection which shall be deposited in the state's general revenue fund,] shall  
11 be deposited in a special trust fund, which is hereby created and shall be known as the "Senior  
12 Services and Youth Programs Sales Tax Trust Fund", and shall be used solely for the designated  
13 purposes. [Moneys in the fund shall not be deemed to be state funds, and shall not be commingled  
14 with any funds of the state.] The director may make refunds from the amounts in the trust fund and  
15 credited to the county for erroneous payments and overpayments made, and may redeem dishonored  
16 checks and drafts deposited to the credit of such county. Any funds in the special trust fund which  
17 are not needed for current expenditures shall be invested in the same manner as other funds are  
18 invested. Any interest and moneys earned on such investments shall be credited to the fund.

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

29 5. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax,  
30 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax[,  
31 and all exemptions granted to agencies of government, organizations, and persons under sections  
32 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The  
33 same sales tax permit, exemption certificate, and retail certificate required by sections 144.010 to  
34 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of  
35 this section, and no additional permit or exemption certificate or retail certificate shall be required;  
36 except that, the director of revenue may prescribe a form of exemption certificate for an exemption  
37 from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for  
38 payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations  
39 provided in section 32.057 and sections 144.010 to 144.525 are hereby made applicable to  
40 violations of this section. If any person is delinquent in the payment of the amount required to be  
41 paid under this section, or in the event a determination has been made against the person for taxes

1 and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax  
2 and penalty shall be the same as that provided in sections 144.010 to 144.525].

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

6 Shall ..... (insert the name of the county) repeal the sales tax imposed at a  
7 rate of ..... (insert rate of percent) percent for the purpose of funding senior services and youth  
8 programs provided by the county?

9 ☐ YES

☐ NO

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

13  
14 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
15 repeal, that repeal shall become effective [on December thirty-first of the calendar year in which  
16 such repeal was approved] as provided by section 32.087. If a majority of the votes cast on the  
17 question by the qualified voters voting thereon are opposed to the repeal, then the sales tax  
18 authorized in this section shall remain effective until the question is resubmitted under this section  
19 to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the  
20 question.

21 7. Whenever the governing body of any county that has adopted the sales tax authorized in  
22 this section receives a petition, signed by ten percent of the registered voters of the county voting in  
23 the last gubernatorial election, calling for an election to repeal the sales tax imposed under this  
24 section, the governing body shall submit to the voters of the county a proposal to repeal the tax. If a  
25 majority of the votes cast on the question by the qualified voters voting thereon are in favor of the  
26 repeal, the repeal shall become effective [on December thirty-first of the calendar year in which  
27 such repeal was approved] as provided by section 32.087. If a majority of the votes cast on the  
28 question by the qualified voters voting thereon are opposed to the repeal, then the sales tax  
29 authorized in this section shall remain effective until the question is resubmitted under this section  
30 to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the  
31 question.

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



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

6           67.1300. 1. The governing body of any of the contiguous counties of the third classification  
7 without a township form of government enumerated in subdivisions (1) to (5) of this subsection or  
8 in any county of the fourth classification acting as a county of the second classification, having a  
9 population of at least forty thousand but less than forty-five thousand with a state university, and  
10 adjoining a county of the first classification with part of a city with a population of three hundred  
11 fifty thousand or more inhabitants or a county of the third classification with a township form of  
12 government and with a population of at least eight thousand but less than eight thousand four  
13 hundred inhabitants or a county of the third classification with more than fifteen townships having a  
14 population of at least twenty-one thousand inhabitants or a county of the third classification without  
15 a township form of government and with a population of at least seven thousand four hundred but  
16 less than eight thousand inhabitants or any county of the third classification with a population  
17 greater than three thousand but less than four thousand or any county of the third classification with  
18 a population greater than six thousand one hundred but less than six thousand four hundred or any  
19 county of the third classification with a population greater than six thousand eight hundred but less  
20 than seven thousand or any county of the third classification with a population greater than seven  
21 thousand eight hundred but less than seven thousand nine hundred or any county of the third  
22 classification with a population greater than eight thousand four hundred sixty but less than eight  
23 thousand five hundred or any county of the third classification with a population greater than nine  
24 thousand but less than nine thousand two hundred or any county of the third classification with a  
25 population greater than ten thousand five hundred but less than ten thousand six hundred or any  
26 county of the third classification with a population greater than twenty-three thousand five hundred  
27 but less than twenty-three thousand seven hundred or a county of the third classification with a  
28 population greater than thirty-three thousand but less than thirty-four thousand or a county of the  
29 third classification with a population greater than twenty thousand eight hundred but less than  
30 twenty-one thousand or a county of the third classification with a population greater than fourteen  
31 thousand one hundred but less than fourteen thousand five hundred or a county of the third  
32 classification with a population greater than twenty thousand eight hundred fifty but less than  
33 twenty-two thousand or a county of the third classification with a population greater than thirty-nine  
34 thousand but less than forty thousand or a county of the third classification with a township form of  
35 organization and a population greater than twenty-eight thousand but less than twenty-nine thousand  
36 or a county of the third classification with a population greater than fifteen thousand but less than  
37 fifteen thousand five hundred or a county of the third classification with a population greater than  
38 eighteen thousand but less than nineteen thousand seventy or a county of the third classification with  
39 a population greater than thirteen thousand nine hundred but less than fourteen thousand four  
40 hundred or a county of the third classification with a population greater than twenty-seven thousand  
41 but less than twenty-seven thousand five hundred or a county of the first classification without a

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

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

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

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

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

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

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

25 3. The tax authorized by this section shall be in addition to any and all other sales taxes  
 26 allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions of  
 27 this section shall be effective unless the governing body of the county or municipality submits to the  
 28 voters of the county or municipality, at a regularly scheduled county, municipal or state general or  
 29 primary election, a proposal to authorize the governing body of the county or municipality to  
 30 impose a tax. Any sales tax imposed pursuant to this section shall not be authorized for a period of  
 31 more than five years.

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

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

35 ☐ YES

☐ NO

36  
 37 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
 38 the proposal, then the ordinance or order and any amendments thereto shall be in effect on the first  
 39 day of the second quarter after the director of revenue receives notice of adoption of the tax. If a  
 40 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the  
 41 governing body of the county or municipality shall not impose the sales tax authorized in this

1 section until the governing body of the county or municipality resubmits another proposal to  
2 authorize the governing body of the county or municipality to impose the sales tax authorized by  
3 this section and such proposal is approved by a majority of the qualified voters voting thereon;  
4 however no such proposal shall be resubmitted to the voters sooner than twelve months from the  
5 date of the submission of the last such proposal.

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

10 6. Once the tax authorized by this section is abolished or is terminated by any means, all  
11 funds remaining in the special trust fund shall be used solely for economic development purposes  
12 within the county or municipality. Any funds in such special trust fund which are not needed for  
13 current expenditures may be invested by the governing body in accordance with applicable laws  
14 relating to the investment of other county or municipal funds.

15 7. All sales taxes collected by the director of revenue pursuant to this section on behalf of  
16 any county or municipality[, less one percent for cost of collection which shall be deposited in the  
17 state's general revenue fund after payment of premiums for surety bonds as provided in section  
18 32.087,] shall be deposited in a special trust fund, which is hereby created, to be known as the  
19 "Local Economic Development Sales Tax Trust Fund".

20 8. [The moneys in the local economic development sales tax trust fund shall not be deemed  
21 to be state funds and shall not be commingled with any funds of the state.] The director of revenue  
22 shall keep accurate records of the amount of money in the trust fund and which was collected in  
23 each county or municipality imposing a sales tax pursuant to this section, and the records shall be  
24 open to the inspection of officers of the county or municipality and the public.

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

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

37 11. If any county or municipality abolishes the tax, the county or municipality shall notify  
38 the director of revenue of the action at least ninety days prior to the effective date of the repeal and  
39 the repeal shall be effective as provided by section 32.087. The director of revenue may order  
40 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
41 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored

checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county or municipality, the director of revenue shall remit the balance in the account to the county or municipality and close the account of that county or municipality. The director of revenue shall notify each county or municipality of each instance of any amount refunded or any check redeemed from receipts due the county or municipality.

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

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

(1) Operations of economic development or community development offices, including the salaries of employees;

(2) Provision of training for job creation or retention;

(3) Provision of infrastructure and sites for industrial development or for public infrastructure projects; and

(4) Refurbishing of existing structures and property relating to community development.

67.1303. 1. The governing body of any home rule city with more than one hundred fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred inhabitants, any home rule city with more than forty-five thousand five hundred but less than forty-five thousand nine hundred inhabitants and the governing body of any city within any county of the first classification with more than one hundred four thousand six hundred but less than one hundred four thousand seven hundred inhabitants and the governing body of any county of the third classification without a township form of government and with more than forty thousand eight hundred but less than forty thousand nine hundred inhabitants or any city within such county may impose, by order or ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax under chapter 144. In addition, the governing body of any county of the first classification with more than eighty-five thousand nine hundred but less than eighty-six thousand inhabitants or the governing body of any home rule city with more than seventy-three thousand but less than seventy-five thousand inhabitants may impose, by order or ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax under chapter 144. The tax authorized in this section shall not be more than one-half of one percent. The order or ordinance imposing the tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at a state general or primary election a proposal to authorize the governing body to impose a tax under this section. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

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

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

☐ YES

☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of

the question, then the tax shall become effective [on the first day of the second calendar quarter following the calendar quarter in which the election was held] as provided by section 32.087. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question, provided that no proposal shall be resubmitted to the voters sooner than twelve months from the date of the submission of the last proposal.

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

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

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

5. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city or county for erroneous payments and overpayments to the trust fund and may redeem dishonored checks and drafts deposited to the credit of such counties. If any city or county abolishes the tax authorized under this section, the repeal of such tax shall become effective December thirty-first of the calendar year in which such abolishment was approved. Each city or county shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by this section, and the repeal shall be effective as provided by section 32.087. The director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized by this section in such city or county, the director of revenue shall remit the balance in the account to the city or county and close the account of that city or county. The director of revenue shall notify each city or county of each instance of any amount refunded or any check redeemed from receipts due to the city or county.

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

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

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

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

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

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

32          [6.] 7. The board, subject to approval of the governing body of the city or county, shall  
33 develop economic development plans, economic development projects, or designations of an  
34 economic development area, and shall hold public hearings and provide notice of any such hearings.  
35 The board shall vote on all proposed economic development plans, economic development projects,  
36 or designations of an economic development area, and amendments thereto, within thirty days  
37 following completion of the hearing on any such plan, project, or designation, and shall make  
38 recommendations to the governing body within ninety days of the hearing concerning the adoption  
39 of or amendment to economic development plans, economic development projects, or designations  
40 of an economic development area.

41          [7.] 8. The board shall report at least annually to the governing body of the city or county

on the use of the funds provided under this section and on the progress of any plan, project, or designation adopted under this section.

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

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

☐ YES

☐ NO

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

[9.] 10. Whenever the governing body of any city or county that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the city or county voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective [on December thirty-first of the calendar year in which such repeal was approved] as provided by section 32.087. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question. If the city or county abolishes the tax, the city or county shall notify the director of revenue of the action at least one hundred twenty days prior to the effective date of the repeal.

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

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

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

2. In lieu of the sales taxes authorized under sections 67.1300 and 67.1303, the governing body of any city or county may impose, by order or ordinance, a sales tax on all retail sales made in

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

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

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

☐ YES

☐ NO

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

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

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

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

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



1 cities and counties.

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

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

14 10. (1) No revenue generated by the tax authorized in this section shall be used for any  
15 retail development project, except for the redevelopment of downtown areas and historic districts.  
16 Not more than twenty-five percent of the revenue generated shall be used annually for  
17 administrative purposes, including staff and facility costs.

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

- 21 (a) Acquisition of land;
- 22 (b) Installation of infrastructure for industrial or business parks;
- 23 (c) Improvement of water and wastewater treatment capacity;
- 24 (d) Extension of streets;
- 25 (e) Public facilities directly related to economic development and job creation; and
- 26 (f) Providing matching dollars for state or federal grants relating to such long-term projects.

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

- 29 (a) Marketing;
- 30 (b) Providing grants and loans to companies for job training, equipment acquisition, site  
31 development, and infrastructures;
- 32 (c) Training programs to prepare workers for advanced technologies and high skill jobs;
- 33 (d) Legal and accounting expenses directly associated with the economic development  
34 planning and preparation process;
- 35 (e) Developing value-added and export opportunities for Missouri agricultural products.

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

41 12. (1) Any city or county imposing the tax authorized in this section shall establish an

1 economic development tax board. The volunteer board shall receive no compensation or operating  
2 budget.

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

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

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

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

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

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

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

22 (c) Two members from the cities, towns, or villages within the county appointed in any  
23 manner agreed upon by the chief elected officers of the cities or villages. Of the members initially  
24 appointed, three shall be designated to serve for terms of two years, except that when a nine-  
25 member board is designated, seven of the members initially appointed shall be designated to serve  
26 for terms of two years, and the remaining members shall be designated to serve for a term of four  
27 years from the date of such initial appointments. Thereafter, the members appointed shall serve for  
28 a term of four years, except that all vacancies shall be filled for unexpired terms in the same manner  
29 as were the original appointments.

30 (4) If an economic development tax board established by a city is already in existence on  
31 August 28, 2012, any increase in the number of members of the board shall be designated in an  
32 order or ordinance. The four board members added to the board shall be appointed to a term with  
33 an expiration coinciding with the expiration of the terms of the three board member positions that  
34 were originally appointed to terms of two years. Thereafter, the additional members appointed shall  
35 serve for a term of four years, except that all vacancies shall be filled for unexpired terms in the  
36 same manner as were the additional appointments.

37 13. The board, subject to approval of the governing body of the city or county, shall  
38 consider economic development plans, economic development projects, or designations of an  
39 economic development area, and shall hold public hearings and provide notice of any such hearings.  
40 The board shall vote on all proposed economic development plans, economic development projects,  
41 or designations of an economic development area, and amendments thereto, within thirty days

1 following completion of the hearing on any such plan, project, or designation, and shall make  
2 recommendations to the governing body within ninety days of the hearing concerning the adoption  
3 of or amendment to economic development plans, economic development projects, or designations  
4 of an economic development area. The governing body of the city or county shall have the final  
5 determination on use and expenditure of any funds received from the tax imposed under this  
6 section.

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

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

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

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

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

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

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

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

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

34 (a) Infrastructure improvements;

35 (b) Land and/or buildings;

36 (c) Machinery and equipment;

37 (d) Job training investments;

38 (e) Direct business incentives;

39 (f) Marketing;

40 (g) Administration and legal expenses; and

41 (h) Other expenditures.

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

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

☐ YES

☐ NO

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

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

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

67.1545. 1. Any district formed as a political subdivision may impose by resolution a district sales and use tax on all retail sales made in such district which are subject to taxation pursuant to sections 144.010 to 144.525, except sales of motor vehicles, [trailers, boats or outboard motors and sales to or by public utilities and providers of communications, cable, or video services] watercraft, electricity, piped natural or artificial gas, or other fuels delivered by the seller. Any sales and use tax imposed pursuant to this section may be imposed in increments of one-eighth of one percent, up to a maximum of one percent. Such district sales and use tax may be imposed for any district purpose designated by the district in its ballot of submission to its qualified voters; except that, no resolution adopted pursuant to this section shall become effective unless the board of directors of the district submits to the qualified voters of the district, by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this section. If a majority of the votes cast by the qualified voters on the proposed sales tax are in favor of the sales tax, then the resolution is adopted. If a majority of the votes cast by the qualified voters are opposed to the sales tax, then the resolution is

1 void.

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

3 Shall the ..... (insert name of district) Community Improvement District impose  
4 a community improvement districtwide sales and use tax at the maximum rate of ..... (insert  
5 amount) for a period of ..... (insert number) years from the date on which such tax is first  
6 imposed for the purpose of providing revenue for ..... (insert general  
7 description of the purpose)?

8 ☐ YES

☐ NO

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

12 3. Within ten days after the qualified voters have approved the imposition of the sales and  
13 use tax, the district shall, in accordance with section 32.087, notify the director of the department of  
14 revenue. The sales and use tax authorized by this section shall become effective on the first day of  
15 the second calendar quarter after the director of the department of revenue receives notice of the  
16 adoption of such tax.

17 4. [The director of the department of revenue shall collect any tax adopted pursuant to this  
18 section pursuant to section 32.087] After the effective date of any tax imposed under the provisions  
19 of this section, the director of revenue shall perform all functions incident to the administration,  
20 collection, enforcement, and operation of the tax and collect, in addition to the sales tax for the state  
21 of Missouri, the additional tax authorized under the authority of this section. The tax imposed under  
22 this section and the tax imposed under the sales tax law of the state of Missouri shall be collected  
23 together and reported upon such forms and under such administrative rules and regulations as may  
24 be prescribed by the director of revenue.

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

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

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

35 [8.] 7. All revenue received by the district from a sales and use tax imposed pursuant to this  
36 section which is designated for a specific purpose shall be deposited into a special trust fund and  
37 expended solely for such purpose. Upon the expiration of any sales and use tax adopted pursuant to  
38 this section, all funds remaining in the special trust fund shall continue to be used solely for the  
39 specific purpose designated in the resolution adopted by the qualified voters. Any funds in such  
40 special trust fund which are not needed for current expenditures may be invested by the board of  
41 directors pursuant to applicable laws relating to the investment of other district funds.

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

[10.] 9. Notwithstanding the provisions of chapter 115, an election for a district sales and use tax under this section shall be conducted in accordance with the provisions of this section.

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

67.1775. 1. The governing body of a city not within a county, or any county of this state may, after voter approval under this section, levy a sales tax not to exceed one-quarter of a cent in the county or city, or city not within a county, for the purpose of providing services described in section 210.861, including counseling, family support, and temporary residential services to persons nineteen years of age or less. The question shall be submitted to the qualified voters of the county or city, or city not within a county, at a county or city or state general, primary or special election upon the motion of the governing body of the county or city, or city not within a county or upon the petition of eight percent of the qualified voters of the county or city, or city not within a county, determined on the basis of the number of votes cast for governor in such county at the last gubernatorial election held prior to the filing of the petition. The election officials of the county or city, or city not within a county, shall give legal notice as provided in chapter 115. The question shall be submitted in substantially the following form:

Shall ..... County or City, solely for the purpose of establishing a community children's services fund for the purpose of providing services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families, be authorized to levy a sales tax of ..... (not to exceed one-quarter of a cent) in the city or county?

☐ YES ☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second calendar quarter after the director receives notification of the local sales tax. If a question receives less than the required majority, then the governing authority of the city or county, or city not within a county, shall have no power to impose the sales tax unless and until the governing authority of the city or county, or city not within a county, has submitted another question to authorize the imposition of the sales tax authorized by this section and such question is approved by the required majority of the qualified voters voting thereon. However, in no event shall a question under this section be submitted to the voters sooner than twelve months from the date of the last question under this section.

2. After the effective date of any tax imposed under the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized under the authority of this section.

1 The tax imposed under this section and the tax imposed under the sales tax law of the state of  
 2 Missouri shall be collected together and reported upon such forms and under such administrative  
 3 rules and regulations as may be prescribed by the director of revenue.

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

20 4. The director of revenue may authorize the state treasurer to make refunds from the  
 21 amounts in the fund and credited to any city or county, or city not within a county, for erroneous  
 22 payments and overpayments made, and may redeem dishonored checks and drafts deposited to the  
 23 credit of such counties. Each city or county, or city not within a county, shall notify the director of  
 24 revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by  
 25 this section and the repeal shall be effective as provided by section 32.087. The director of revenue  
 26 may order retention in the fund, for a period of one year, of two percent of the amount collected  
 27 after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem  
 28 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
 29 after the date of expiration of the tax authorized by this section in such city not within a county or  
 30 such city or county, the director of revenue shall remit the balance in the account to the city or  
 31 county, or city not within a county, and close the account of that city or county, or city not within a  
 32 county. The director of revenue shall notify each city or county, or city not within a county, of each  
 33 instance of any amount refunded or any check redeemed from receipts due the city or county.

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

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

41 67.1959. 1. The board, by a majority vote, may submit to the residents of such district a tax

of not more than one percent on all retail sales, except sales of [food as defined in section 144.014, sales of] new or used motor vehicles, trailers, boats, or other outboard motors, [all utilities, telephone and wireless services,] and sales of funeral services, made on or after January 1, 2017, within the district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525. Upon the written request of the board to the election authority of the county in which a majority of the area of the district is situated, such election authority shall submit a proposition to the residents of such district at a municipal or statewide primary or general election, or at a special election called for that purpose. Such election authority shall give legal notice as provided in chapter 115.

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

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

☐ YES

☐ NO

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

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

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

2. An exhibition center and recreational facility district may be created under this section in the following counties:

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

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

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

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

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

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



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

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

6 (9) Any county of the third classification without a township form of government and with  
7 more than nineteen thousand three hundred but less than nineteen thousand four hundred  
8 inhabitants;

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

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

13 (12) Any county of the third classification without a township form of government and with  
14 more than eighteen thousand nine hundred but fewer than nineteen thousand inhabitants;

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

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

19 3. Whenever not less than fifty owners of real property located within any county listed in  
20 subsection 2 of this section desire to create an exhibition center and recreational facility district, the  
21 property owners shall file a petition with the governing body of each county located within the  
22 boundaries of the proposed district requesting the creation of the district. The district boundaries  
23 may include all or part of the counties described in this section. The petition shall contain the  
24 following information:

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

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

29 (3) The name of the proposed district.

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

34 (1) A description of the boundaries of the proposed district;

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

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

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

39 5. Whenever a hearing is held as provided by this section, the governing body of each  
40 county located within the proposed district shall:

41 (1) Publish notice of the hearing on two separate occasions in at least one newspaper of

1 general circulation in each county located within the proposed district, with the first publication to  
 2 occur not more than thirty days before the hearing, and the second publication to occur not more  
 3 than fifteen days or less than ten days before the hearing;

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

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

7 6. Following the hearing, if the governing body of each county located within the proposed  
 8 district decides to establish the proposed district, it shall adopt an order to that effect; if the  
 9 governing body of any county located within the proposed district decides to not establish the  
 10 proposed district, the boundaries of the proposed district shall not include that county. The order  
 11 shall contain the following:

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

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

15 (3) The name of the district;

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

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

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

24 Shall the ..... (name of district) impose a sales tax of one-fourth of  
 25 one percent to fund the acquisition, construction, maintenance, operation, improvement, and  
 26 promotion of an exhibition center and recreational facilities, for a period of ..... (insert number  
 27 of years)?

28 ☐ YES

☐ NO

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

32  
 33 If a majority of the votes cast in the portion of any county that is part of the proposed district favor  
 34 the proposal, then the sales tax shall become effective in that portion of the county [that is part of  
 35 the proposed district on the first day of the first calendar quarter immediately following the election]  
 36 as provided by section 32.087. If a majority of the votes cast in the portion of a county that is a part  
 37 of the proposed district oppose the proposal, then that portion of such county shall not impose the  
 38 sales tax authorized in this section until after the county governing body has submitted another such  
 39 sales tax proposal and the proposal is approved by a majority of the qualified voters voting thereon.  
 40 However, if a sales tax proposal is not approved, the governing body of the county shall not  
 41 resubmit a proposal to the voters pursuant to this section sooner than twelve months from the date of

1 the last proposal submitted pursuant to this section. If the qualified voters in two or more counties  
2 that have contiguous districts approve the sales tax proposal, the districts shall combine to become  
3 one district.

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

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

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

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

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

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

29 (3) To enter into contracts, franchises, and agreements with any person or entity, public or  
30 private, affecting the affairs of the district, including contracts with any municipality, district, or  
31 state, or the United States, and any of their agencies, political subdivisions, or instrumentalities, for  
32 the funding, including without limitation interest rate exchange or swap agreements, planning,  
33 development, construction, acquisition, maintenance, or operation of a single exhibition center and  
34 recreational facilities or to assist in such activity. "Recreational facilities" means locations explicitly  
35 designated for public use where the primary use of the facility involves participation in hobbies or  
36 athletic activities;

37 (4) To borrow money and incur indebtedness and evidence the same by certificates, notes,  
38 or debentures, to issue bonds and use any one or more lawful funding methods the district may  
39 obtain for its purposes at such rates of interest as the district may determine. Any bonds, notes, and  
40 other obligations issued or delivered by the district may be secured by mortgage, pledge, or deed of  
41 trust of any or all of the property and income of the district. Every issue of such bonds, notes, or

1 other obligations shall be payable out of property and revenues of the district and may be further  
 2 secured by other property of the district, which may be pledged, assigned, mortgaged, or a security  
 3 interest granted for such payment, without preference or priority of the first bonds issued, subject to  
 4 any agreement with the holders of any other bonds pledging any specified property or revenues.  
 5 Such bonds, notes, or other obligations shall be authorized by resolution of the district board, and  
 6 shall bear such date or dates, and shall mature at such time or times, but not in excess of thirty  
 7 years, as the resolution shall specify. Such bonds, notes, or other obligations shall be in such  
 8 denomination, bear interest at such rate or rates, be in such form, either coupon or registered, be  
 9 issued as current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or  
 10 zero coupon bonds, be issued in such manner, be payable in such place or places, and be subject to  
 11 redemption as such resolution may provide, notwithstanding section 108.170. The bonds, notes, or  
 12 other obligations may be sold at either public or private sale, at such interest rates, and at such price  
 13 or prices as the district shall determine;

14 (5) To acquire, transfer, donate, lease, exchange, mortgage, and encumber real and personal  
 15 property in furtherance of district purposes;

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

21 (7) To have the management, control, and supervision of all the business and affairs of the  
 22 district, and the construction, installation, operation, and maintenance of district improvements  
 23 therein; to collect rentals, fees, and other charges in connection with its services or for the use of  
 24 any of its facilities;

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

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

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

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

32 10. There is hereby created the "Exhibition Center and Recreational Facility District Sales  
 33 Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to this section. The  
 34 director of revenue shall be custodian of the trust fund, and moneys in the trust fund shall be used  
 35 solely for the purposes authorized in this section. Moneys in the trust fund shall be considered  
 36 nonstate funds pursuant to section 15, article IV, Constitution of Missouri. The director of revenue  
 37 shall invest moneys in the trust fund in the same manner as other funds are invested. Any interest  
 38 and moneys earned on such investments shall be credited to the trust fund. All sales taxes collected  
 39 by the director of revenue pursuant to this section on behalf of the district, less one percent for the  
 40 cost of collection which shall be deposited in the state's general revenue fund after payment of  
 41 premiums for surety bonds as provided in section 32.087, shall be deposited in the trust fund. The

1 director of revenue shall keep accurate records of the amount of moneys in the trust fund which was  
 2 collected in the district imposing a sales tax pursuant to this section, and the records shall be open to  
 3 the inspection of the officers of each district and the general public. Not later than the tenth day of  
 4 each month, the director of revenue shall distribute all moneys deposited in the trust fund during the  
 5 preceding month to the district. The director of revenue may authorize refunds from the amounts in  
 6 the trust fund and credited to the district for erroneous payments and overpayments made, and may  
 7 redeem dishonored checks and drafts deposited to the credit of the district.

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

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

18 [12.] 13. Any sales tax imposed pursuant to this section shall not extend past the initial  
 19 term approved by the voters unless an extension of the sales tax is submitted to and approved by the  
 20 qualified voters in each county in the manner provided in this section. Each extension of the sales  
 21 tax shall be for a period not to exceed twenty years. The ballot of submission for the extension shall  
 22 be in substantially the following form:

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

26 ☐ YES ☐ NO

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

30  
 31 If a majority of the votes cast favor the extension, then the sales tax shall remain in effect at the rate  
 32 and for the time period approved by the voters. If a sales tax extension is not approved, the district  
 33 may submit another sales tax proposal as authorized in this section, but the district shall not submit  
 34 such a proposal to the voters sooner than twelve months from the date of the last extension  
 35 submitted.

36 [13.] 14. Once the sales tax authorized by this section is abolished or terminated by any  
 37 means, all funds remaining in the trust fund shall be used solely for the purposes approved in the  
 38 ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while  
 39 the district has any financing or other obligations outstanding; provided that any new financing,  
 40 debt, or other obligation or any restructuring or refinancing of an existing debt or obligation  
 41 incurred more than ten years after voter approval of the sales tax provided in this section or more

than ten years after any voter-approved extension thereof shall not cause the extension of the sales tax provided in this section or cause the final maturity of any financing or other obligations outstanding to be extended. Any funds in the trust fund which are not needed for current expenditures may be invested by the district in the securities described in subdivisions (1) to (12) of subsection 1 of section 30.270 or repurchase agreements secured by such securities. If the district abolishes the sales tax, the district shall notify the director of revenue of the action at least ninety days before the effective date of the repeal, and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the sales tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the sales tax in the district, the director of revenue shall remit the balance in the account to the district and close the account of the district. The director of revenue shall notify the district of each instance of any amount refunded or any check redeemed from receipts due the district.

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

67.2030. 1. The governing authority of any city of the fourth classification with more than one thousand six hundred but less than one thousand seven hundred inhabitants and located in any county of the first classification with more than seventy-three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount not to exceed one-half of one percent on all retail sales made in such city which are subject to taxation pursuant to sections 144.010 to 144.525 for the promotion of tourism in such city. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to this section shall be effective unless the governing authority of the city submits to the qualified voters of the city, at any municipal or state general, primary, or special election, a proposal to authorize the governing authority of the city to impose a tax.

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

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

☐ YES

☐ NO

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

5 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
6 the proposal, then the ordinance or order and any amendments thereto shall be in effect [on the first  
7 day of the first calendar quarter immediately following notification to the director of the department  
8 of revenue of the election approving the proposal] as provided by section 32.087. If a proposal  
9 receives less than the required majority, then the governing authority of the city shall have no power  
10 to impose the sales tax unless and until the governing authority of the city has submitted another  
11 proposal to authorize the imposition of the sales tax authorized by this section and such proposal is  
12 approved by the required majority of the qualified voters voting thereon. However, in no event  
13 shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from  
14 the date of the last proposal pursuant to this section.

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

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

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

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

37 [5.] 4. (1) The governing authority of any city that has adopted any sales tax pursuant to  
38 this section shall, upon filing of a petition calling for the repeal of such sales tax signed by at least  
39 ten percent of the qualified voters in the city, submit the question of repeal of the sales tax to the  
40 qualified voters at any primary or general election. The ballot of submission shall be in  
41 substantially the following form:

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

3                           ☐ YES                           ☐ NO

4  
 5 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to  
 6 the question, place an "X" in the box opposite "NO".

7  
 8 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become  
 9 effective on December thirty-first of the calendar year in which such repeal was approved. If the  
 10 city or county abolishes the tax, the city or county shall notify the director of revenue of the action  
 11 at least one hundred twenty days prior to the effective date of the repeal.

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

17           (3) The governing authority of a city repealing a tax pursuant to this section shall notify the  
 18 director of revenue of the action at least forty-five days before the effective date of the repeal and  
 19 the director of revenue may order retention in any trust fund created in the state treasury associated  
 20 with the tax, for a period of one year, of two percent of the amount collected after receipt of such  
 21 notice to cover refunds or overpayment of the tax and to redeem dishonored checks and drafts  
 22 deposited to the credit of such accounts. After one year has elapsed after the effective date of repeal  
 23 of the tax in the city, the director of revenue shall remit the balance in the trust fund to the city and  
 24 close the account of that city. The director of revenue shall notify each city of each instance of any  
 25 amount refunded or any check redeemed from receipts due the city.

26           (4) In the event that the repeal of a sales tax pursuant to this section dissolves or terminates  
 27 a taxing district, the governing authority of the city shall appoint a person to act as trustee for the  
 28 district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall take  
 29 and subscribe an oath to faithfully discharge the duties of the office, and shall give bond with  
 30 sufficient security, approved by the governing authority of the city, to the use of the dissolved or  
 31 terminated district, for the faithful discharge of duties. The trustee shall have and exercise all  
 32 powers necessary to liquidate the district, and upon satisfaction of all remaining obligations of the  
 33 district, shall pay over to the city treasurer or the equivalent official and take receipt for all  
 34 remaining moneys. Upon payment to the city treasurer, the trustee shall deliver to the clerk of the  
 35 governing authority of the city all books, papers, records, and deeds belonging to the dissolved  
 36 district.

37           [6.] 5. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087  
 38 shall apply to the tax imposed pursuant to this section.

39           67.2525. 1. Each member of the board of directors shall have the following qualifications:

40           (1) As to those subdistricts in which there are registered voters, a resident registered voter in  
 41 the subdistrict that he or she represents, or be a property owner or, as to those subdistricts in which



1 there are not registered voters who are residents, a property owner or representative of a property  
2 owner in the subdistrict he or she represents;

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

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

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

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

23 5. The property owners, when assembled, shall organize by the election of a temporary  
24 chairman and secretary of the meeting who shall conduct the election. An election shall be  
25 conducted for each subdistrict, with the eligible property owners voting in that subdistrict. At the  
26 election, each acre of real property within the subdistrict shall represent one share, and each owner,  
27 including corporations and other entities, may have one vote in person or for every acre of real  
28 property owned by such person within the subdistrict. Each voter which is not an individual shall  
29 determine how to cast its vote as provided for in its articles of incorporation, articles of  
30 organization, articles of partnership, bylaws, or other document which sets forth an appropriate  
31 mechanism for the determination of the entity's vote. If a voter has no such mechanism, then its  
32 vote shall be cast as determined by a majority of the persons who run the day-to-day affairs of the  
33 voter. The results of the meeting shall be certified by the temporary chairman and secretary to the  
34 municipal clerk if the district is established by a municipality described in this section, or to the  
35 circuit clerk if the district is established by a circuit court.

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

41 7. Should a vacancy occur on the board of directors, the mayor or chairman of the city,

town, or village if there are registered voters within the subdistrict, or a majority of the owners of real property in a subdistrict if there are not registered voters in the subdistrict, shall have the authority to appoint or elect, as set forth in this section, an interim director to complete any unexpired term of a director caused by resignation or disqualification.

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

(1) The power to fund, promote and provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar entertainment events or activities, and fund, promote, plan, design, construct, improve, maintain, and operate public improvements, transportation projects, and related facilities within the district;

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

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

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

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

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

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

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

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

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

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

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

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

- 1           (4) To acquire, develop, construct, equip, transfer, donate, lease, exchange, mortgage, and  
2 encumber real and personal property in furtherance of district purposes;
- 3           (5) To collect and disburse funds for its activities;
- 4           (6) To collect taxes and other revenues;
- 5           (7) To borrow money and incur indebtedness and evidence the same by certificates, notes,  
6 bonds, debentures, or refunding of any such obligations for the purpose of paying all or any part of  
7 the cost of land, construction, development, or equipping of any facilities or operations of the  
8 district;
- 9           (8) To own or lease real or personal property for use in connection with the exercise of  
10 powers pursuant to this subsection;
- 11           (9) To provide for the election or appointment of officers, including a chairman, treasurer,  
12 and secretary. Officers shall not be required to be residents of the district, and one officer may hold  
13 more than one office;
- 14           (10) To hire and retain agents, employees, engineers, and attorneys;
- 15           (11) To enter into entertainment contracts binding the district and artists, agencies, or  
16 performers, management contracts, contracts relating to the booking of entertainment and the sale of  
17 tickets, and all other contracts which relate to the purposes of the district;
- 18           (12) To contract with a local government, a corporation, partnership, or individual regarding  
19 funding, promotion, planning, designing, constructing, improving, maintaining, or operating a  
20 project or to assist in such activity;
- 21           (13) To contract for transfer to a city, town, or village such district facilities and  
22 improvements free of cost or encumbrance on such terms set forth by contract;
- 23           (14) To exercise such other powers necessary or convenient for the district to accomplish its  
24 purposes which are not inconsistent with its express powers.
- 25           16. A district may at any time authorize or issue notes, bonds, or other obligations for any  
26 of its powers or purposes. Such notes, bonds, or other obligations:
  - 27           (1) Shall be in such amounts as deemed necessary by the district, including costs of issuance  
28 thereof;
  - 29           (2) Shall be payable out of all or any portion of the revenues or other assets of the district;
  - 30           (3) May be secured by any property of the district which may be pledged, assigned,  
31 mortgaged, or otherwise encumbered for payment;
  - 32           (4) Shall be authorized by resolution of the district, and if issued by the district, shall bear  
33 such date or dates, and shall mature at such time or times, but not in excess of forty years, as the  
34 resolution shall specify;
  - 35           (5) Shall be in such denomination, bear interest at such rates, be in such form, be issued as  
36 current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or zero  
37 coupon bonds, be issued in such manner, be payable in such place or places and subject to  
38 redemption as such resolution may provide; and
  - 39           (6) May be sold at either public or private sale, at such interest rates, and at such price or  
40 prices as the district shall determine. The provisions of this subsection are applicable to the district  
41 notwithstanding the provisions of section 108.170.

1           67.2530. 1. Any note, bond, or other indebtedness of the district may be refunded at any  
2 time by the district by issuing refunding bonds in such amount as the district may deem necessary.  
3 Such bonds shall be subject to and shall have the benefit of the foregoing provisions regarding  
4 notes, bonds, and other obligations. Without limiting the generality of the foregoing, refunding  
5 bonds may include amounts necessary to finance any premium, unpaid interest, and costs of  
6 issuance in connection with the refunding bonds. Any such refunding may be effected whether the  
7 bonds to be refunded then shall have matured or thereafter shall mature, either by sale of the  
8 refunding bonds and the application of the proceeds thereof to the payment of the obligations being  
9 refunded or the exchange of the refunding bonds for the obligations being refunded with the consent  
10 of the holders of the obligations being refunded.

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

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

25           4. In each district in which a sales tax has been imposed in the manner provided by this  
26 section, every retailer shall add the tax imposed by the district pursuant to this section to the  
27 retailer's sale price, and when so added, such tax shall constitute a part of the price, shall be a debt  
28 of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the  
29 purchase price.

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

35           6.] 4. All revenue received by a district from the sales tax authorized by this section shall  
36 be deposited in a special trust fund and shall be used solely for the purposes of the district. Any  
37 funds in such special trust fund which are not needed for the district's current expenditures may be  
38 invested by the district board of directors in accordance with applicable laws relating to the  
39 investment of other district funds.

40           [7.] 5. The sales tax may be imposed at a rate of up to one-half of one percent on the  
41 receipts from the sale at retail of all tangible personal property or taxable services at retail within the

1 district adopting such tax, if such property and services are subject to taxation by the state of  
2 Missouri pursuant to the provisions of sections 144.010 to 144.525. Any district sales tax imposed  
3 pursuant to this section shall be imposed at a rate that shall be uniform throughout the subdistricts  
4 approving the sales tax.

5 [8. The resolution imposing the sales tax pursuant to this section shall impose upon all  
6 sellers a tax for the privilege of engaging in the business of selling tangible personal property or  
7 rendering taxable services at retail to the extent and in the manner provided in sections 144.010 to  
8 144.525 and the rules and regulations of the director of revenue issued pursuant thereto; except that  
9 the rate of the tax shall be the rate imposed by the resolution as the sales tax and the tax shall be  
10 reported and returned to and collected by the district.

11 9. (1) On and after the effective date of any sales tax imposed pursuant to this section, the  
12 district shall perform all functions incident to the administration, collection, enforcement, and  
13 operation of the tax. The sales tax imposed pursuant to this section shall be collected and reported  
14 upon such forms and under such administrative rules and regulations as may be prescribed by the  
15 district.

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

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

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

33 10. (1) All applicable provisions contained in sections 144.010 to 144.525 governing the  
34 state sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality  
35 provision, shall apply to the collection of the tax imposed by this section, except as modified in this  
36 section.

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

41 (3) The same sales tax permit, exemption certificate, and retail certificate required by

sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that the district may prescribe a form of exemption certificate for an exemption from the tax imposed by this section.

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

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

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

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

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

☐ YES ☐ NO

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

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

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

(2) The board, when presented with a petition signed by at least one-third of the registered

1 voters in a district that voted in the last gubernatorial election, or signed by at least two-thirds of  
 2 property owners of the district, calling for an election to dissolve and repeal the tax shall submit the  
 3 question to the voters using the same procedure by which the imposing tax was voted. The ballot of  
 4 submission shall be in substantially the following form:

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

7 ☐ YES ☐ NO

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

11  
 12 Such subsequent elections for the repeal of the sales tax shall be conducted in accordance with  
 13 section 67.2520; provided, however, that the district board of directors may place the question of the  
 14 repeal of the sales tax before the voters of the district, and the municipal clerk of the city, town, or  
 15 village which originally conducted the incorporation of the district, or the circuit clerk of the court  
 16 which originally conducted the incorporation of the district, shall conduct the subsequent election.  
 17 In subsequent elections the election judges shall certify the election results to the district board of  
 18 directors.

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

25 [12.] 10. (1) At such time as the board of directors of the district determines that further  
 26 operation of the district is not in the best interests of the inhabitants of the district, and that the  
 27 district should dissolve, the board shall submit for a vote in an election held throughout the district  
 28 the question of whether the district should be abolished. The question shall be submitted in  
 29 substantially the following form:

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

31 ☐ YES ☐ NO

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

35 (2) The district board shall not propose the question to abolish the district while there are  
 36 outstanding claims or causes of action pending against the district, while the district liabilities  
 37 exceed its assets, while indebtedness of the district is outstanding, or while the district is insolvent,  
 38 in receivership or under the jurisdiction of the bankruptcy court. Prior to submitting the question to  
 39 abolish the district to a vote of the entire district, the state auditor shall audit the district to  
 40 determine the financial status of the district, and whether the district may be abolished pursuant to  
 41 law. The vote on the abolition of the district shall be conducted by the municipal clerk of the city,

town, or village in which the district is located. The procedure shall be the same as in section 67.2520, except that the question shall be determined by the qualified voters of the entire district. No individual subdistrict may be abolished, except at such time as the district is abolished.

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

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

(a) Sell any remaining district real or personal property it wishes, and then transfer the proceeds and any other real or personal property owned by the district to the city, town, or village in which the district is located, including revenues due and owing the district, for its further use and disposition;

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

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

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

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

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

94.578. 1. In addition to the sales tax authorized in section 94.577, the governing body of any home rule city with more than one hundred fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred inhabitants is hereby authorized to impose, by order or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under chapter 144. The tax authorized in this section may be imposed at a rate of one-eighth, one-fourth, three-eighths, or one-half of one percent, but shall not exceed one-half of one percent, shall not be imposed for longer than three years, and shall be imposed solely for the purpose of funding the construction, operation, and maintenance of capital improvements in the city's center city. The governing body may issue bonds for the funding of such capital improvements, which will be retired by the revenues received from the sales tax authorized by this section. The order or ordinance shall not become effective unless the governing body of the city submits to the voters residing within the city at a state or municipal general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

2. The ballot submission for the tax authorized in this section shall be in substantially the



1 following form:

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

5 ☐ YES ☐ NO

6  
7 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
8 the question, then the tax shall become effective on the first day of the second calendar quarter after  
9 the director of revenue receives notice of the adoption of the sales tax. If a majority of the votes  
10 cast on the question by the qualified voters voting thereon are opposed to the question, then the tax  
11 shall not become effective unless and until the question is resubmitted under this section to the  
12 qualified voters and such question is approved by a majority of the qualified voters voting on the  
13 question. In no case shall a tax be resubmitted to the qualified voters of the city sooner than twelve  
14 months from the date of the proposal under this section.

15 3. Any sales tax imposed under this section shall be administered, collected, enforced, and  
16 operated as required in [section] sections 32.085 to 32.087. All revenue generated by the tax shall  
17 be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is  
18 repealed, all funds remaining in the special trust fund shall continue to be used solely for the  
19 designated purposes. Any funds in the special trust fund which are not needed for current  
20 expenditures shall be invested in the same manner as other funds are invested. Any interest and  
21 moneys earned on such investments shall be credited to the fund.

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

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

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

38 ☐ YES ☐ NO

39  
40 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become  
41 effective on December thirty-first of the calendar year in which such repeal was approved. If a

majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the qualified voters voting on the question. If the city or county abolishes the tax, the city or county shall notify the director of revenue of the action at least one hundred twenty days prior to the effective date of the repeal.

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

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

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

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

3. With respect to any tax increment financing plan originally approved by ordinance of the city council after March 31, 2009, in any home rule city with more than four hundred thousand inhabitants and located in more than one county, any three-eighths of one cent sales tax imposed under sections 94.600 to 94.655 shall not be considered economic activity taxes as such term is defined under sections 99.805 and 99.918, and tax revenues derived from such taxes shall not be subject to allocation under the provisions of subsection 3 of section 99.845 or subsection 4 of section 99.957. Any one-eighth of one cent sales tax imposed in such city under sections 94.600 to 94.655 for constructing and operating a light-rail transit system shall not be considered economic activity taxes as such term is defined under sections 99.805 and 99.918, and tax revenues derived from such tax shall not be subject to allocation under the provisions of subsection 3 of section 99.845 or subsection 4 of section 99.957.

[4. If the boundaries of a city in which such sales tax has been imposed shall thereafter be changed or altered, the city or county clerk shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the city clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by sections 94.600 to 94.655 shall be effective in the added

territory or abolished in the detached territory on the effective date of the change of the city boundary.]

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

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

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

Shall the county/city of ..... (county's or city's name) impose a county/city-wide sales tax of ..... percent for the purpose of providing a source of funds for public transportation purposes?

☐ YES

☐ NO

Except as provided in subsection 4 of this section, if a majority of the votes cast in that county or city not within a county on the proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall go into effect [on the first day of the next calendar quarter beginning after its adoption and notice to the director of revenue, but no sooner than thirty days after such adoption and notice] as provided by section 32.087. If a majority of the votes cast in that county or city not within a county by the qualified voters voting are opposed to the proposal, then the additional sales tax shall not be imposed in that county or city not within a county unless and until the governing body of that county or city not within a county shall have submitted another proposal to authorize the local option transportation sales tax authorized in this section, and such proposal is approved by a majority of the qualified voters voting on it. In no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal.

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

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

6. All sales taxes collected by the director of revenue under this section on behalf of any city or county, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds, shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be known as the "County Public Transit Sales Tax Trust Fund". The sales taxes shall be collected as provided in section 32.087. The moneys in the

trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each city or county approving a sales tax under this section, and the records shall be open to inspection by officers of the city or county and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city or county which levied the tax, and such funds shall be deposited with the treasurer of each such city or county and all expenditures of funds arising from the county public transit sales tax trust fund shall be by an appropriation act to be enacted by the governing body of each such county or city not within a county.

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

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

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

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

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

1                    ☐ YES                    ☐ NO

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

5            (2) If the proposal submitted involves authorization to issue bonds and repay such bonds  
6 with revenues from the tax authorized by this section, the following language:

7            Shall the city of . . . . . (city's name) issue bonds in the amount of . . . . .  
8 (insert amount) for transportation purposes and impose a sales tax of . . . . . (insert  
9 amount) to repay such bonds?

10                    ☐ YES                    ☐ NO

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

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

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

39            3. The sales tax may be imposed at a rate not to exceed one-half of one percent on the  
40 receipts from the sale at retail of all tangible personal property or taxable services at retail within  
41 any city adopting such tax, if such property and services are subject to taxation by the state of

Missouri under the provisions of sections 144.010 to 144.525.

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

5.] No tax imposed pursuant to this section for the purpose of retiring bonds issued pursuant to this section may be terminated until all of such bonds have been retired.

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

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

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

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

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

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

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

(7) "Appliance", clothes washers and dryers, water heaters, trash compactors, dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators, and freezers;

(8) "Bottled water", water that is placed in a safety sealed container or package for human consumption. Bottled water is calorie free and shall not contain sweeteners or other additives except that it may contain:

(a) Antimicrobial agents;

(b) Fluoride;

(c) Carbonation;

(d) Vitamins, minerals, and electrolytes;

- 1       (e) Oxygen;
- 2       (f) Preservatives; or
- 3       (g) Only those flavors, extracts, or essences derived from a spice or fruit.

4

5       Bottled water includes water that is delivered to the buyer in a reusable container that is not sold  
6       with the water;

7       (9) "Bundled transaction":

8       (a) The retail sale of two or more products, except real property and services to real  
9       property, where the products are otherwise distinct and identifiable, and the products are sold for  
10       one nonitemized price. A bundled transaction shall not include the sale of any products in which  
11       the sales price varies or is negotiable based on the selection by the purchaser of the products  
12       included in the transaction;

13       (b) As used in this subdivision, the term "distinct and identifiable products" shall not  
14       include:

15           a. Packaging, such as containers, boxes, sacks, bags, and bottles, or other materials, such as  
16       wrapping, labels, tags, and instruction guides, that accompany the retail sale of the products and are  
17       incidental or immaterial to the retail sale thereof;

18           b. A product provided free of charge with the required purchase of another product. A  
19       product is provided free of charge if the sales price of the product purchased does not vary  
20       depending on the inclusion of the product provided free of charge; or

21           c. Items included in the definition of the term sales price;

22       (c) As used in this subdivision, the term "one nonitemized price" shall not include a price  
23       that is separately identified by product on binding sales or other supporting sales-related  
24       documentation made available to the customer in paper or electronic form including, but not limited  
25       to, an invoice, bill of sale, receipt, contract, service agreement, lease agreement, periodic notice of  
26       rates and services, rate card, or price list; and

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

29           (i) A retail sale of tangible personal property and a service where the tangible personal  
30       property is essential to the use of the service, and is provided exclusively in connection with the  
31       service, and the true object of the transaction is the service;

32           (ii) A retail sale of services where one service is provided that is essential to the use of  
33       receipt of a second service, and the first service is provided exclusively in connection with the  
34       second service and the true object of the transaction is the second service; or

35           (iii) A transaction that includes taxable products and nontaxable products and the sales price  
36       of the taxable products is de minimis.

37           b. "De minimis" means the sales price of the taxable product is ten percent or less of the  
38       total sales price of the bundled products;

39           c. Sellers shall use the sales price of the products to determine if the taxable products are de  
40       minimis; and

41           d. (i) Sellers shall use the full term of a service contract to determine if the taxable products

1 are de minimis; or

2 (ii) A retail sale of exempt tangible personal property and taxable tangible personal property  
3 where:

4 i. The transaction included food and food ingredients, drugs, durable medical equipment,  
5 mobility enhancing equipment, over-the-counter drugs, prosthetic devices, or medical supplies; and

6 ii. The seller's purchase price or sales price of the taxable tangible personal property is fifty  
7 percent or less of the total sales price of the bundled tangible personal property. Sellers shall not use  
8 a combination of the purchase price and sales price of the tangible personal property when making  
9 the fifty percent determination for a transaction;

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

23 [(3)] (11) "Calendar quarter", the period of three consecutive calendar months ending on  
24 March thirty-first, June thirtieth, September thirtieth, or December thirty-first;

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

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

31 (14) "Captive wildlife", includes but is not limited to exotic partridges, gray partridge,  
32 northern bobwhite quail, ring-necked pheasant, captive waterfowl, captive white-tailed deer, captive  
33 elk, and captive furbearers held under permit issued by the Missouri department of conservation for  
34 hunting purposes. The provisions of this subdivision shall not apply to sales tax on a harvested  
35 animal;

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

40 (16) "Certified service provider" or "CSP", an agent certified under the streamlined sales  
41 and use tax agreement to perform all the seller's sales and use tax functions, other than the seller's



1 obligation to remit tax on its own purchases;

2 (17) "Clothing":

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

4 (b) Clothing shall include:

5 a. Aprons, household and shop;

6 b. Athletic supporters;

7 c. Baby receiving blankets;

8 d. Bathing suits and caps;

9 e. Beach capes and coats;

10 f. Belts and suspenders;

11 g. Boots;

12 h. Coats and jackets;

13 i. Costumes;

14 j. Diapers, children and adult, including disposable diapers;

15 k. Ear muffs;

16 l. Footlets;

17 m. Formal wear;

18 n. Garters and garter belts;

19 o. Girdles;

20 p. Gloves and mittens for general use;

21 q. Hats and caps;

22 r. Hosiery;

23 s. Insoles for shoes;

24 t. Lab coats;

25 u. Neckties;

26 v. Overshoes;

27 w. Pantyhose;

28 x. Rainwear;

29 y. Rubber pants;

30 z. Sandals;

31 aa. Scarves;

32 bb. Shoes and shoe laces;

33 cc. Slippers;

34 dd. Sneakers;

35 ee. Socks and stockings;

36 ff. Steel toed shoes;

37 gg. Underwear;

38 hh. Uniforms, athletic and nonathletic; and

39 ii. Wedding apparel; and

40 (c) Clothing shall not include:

41 a. Belt buckles sold separately;

- 1        b. Costume masks sold separately;
- 2        c. Patches and emblems sold separately;
- 3        d. Sewing equipment and supplies including, but not limited to, knitting needles, patterns,
- 4 pins, scissors, sewing machines, sewing needles, tape measures, and thimbles; or
- 5        e. Sewing materials that become part of clothing including, but not limited to, buttons,
- 6 fabric, lace, thread, yarn, and zippers;
- 7        (18) "Clothing accessories and equipment", incidental items worn on the person or in
- 8 conjunction with clothing. Clothing accessories or equipment are mutually exclusive of clothing,
- 9 sport or recreational equipment, and protective equipment;
- 10       (19) "Coin-operated telephone service", a telecommunications service paid for by inserting
- 11 money into a telephone accepting direct deposits of money to operate;
- 12       (20) "Communications channel", a physical or virtual path of communications over which
- 13 signals are transmitted between or among customer channel termination points;
- 14       (21) "Computer", an electronic device that accepts information in digital or similar form and
- 15 manipulates it for a result based on a sequence of instructions;
- 16       (22) "Computer software", a set of coded instructions designed to cause a computer or
- 17 automatic data processing equipment to perform a task. Computer software shall not include
- 18 specified digital products, digital audio-visual works, digital audio works, or digital books;
- 19       (23) "Conference bridging service", an ancillary service that links two or more participants
- 20 of an audio or video conference call and may include the provision of a telephone number.
- 21 Conference bridging service shall not include the telecommunications services used to reach the
- 22 conference bridge;
- 23       (24) "Customer", the person or entity that contracts with the seller of telecommunications
- 24 services. If the end user of telecommunications services is not the contracting party, the end user of
- 25 the telecommunications service is the customer of the telecommunication service, but this definition
- 26 only applies to the purpose of sourcing sales of telecommunications services under section 144.043.
- 27 Customer shall not include a reseller of telecommunications service or, for mobile
- 28 telecommunications, service of a serving carrier under an agreement to serve the customer outside
- 29 the home service provider's licensed service area;
- 30       (25) "Customer channel termination point", the location where the customer either inputs or
- 31 receives the communication;
- 32       (26) "Delivered electronically", delivered to the purchaser by means other than tangible
- 33 storage media;
- 34       (27) "Delivery charges", charges by the seller of personal property or services for
- 35 preparation and delivery to a location designated by the purchaser of personal property or services
- 36 including, but not limited to, transportation, shipping, postage, handling, crating, and packing;
- 37       (28) "Detailed telecommunications billing service", an ancillary service of separately stated
- 38 information pertaining to individual calls on a customer's billing statement;
- 39       (29) "Dietary supplement", any product, other than tobacco, intended to supplement the diet
- 40 that contains one or more of the following dietary ingredients: a vitamin, a mineral, an herb or
- 41 other botanical, an amino acid, a dietary substance for use by humans to supplement the diet by

1 increasing the total dietary intake, or a concentrate, metabolite, constituent, extract, or combination  
 2 of any ingredient described above; that is intended for ingestion in tablet, capsule, powder, softgel,  
 3 gelcap, or liquid form or, if not intended for ingestion in such a form, is not represented as a  
 4 conventional food and is not represented for use as a sole item of a meal or of the diet; and that is  
 5 required to be labeled as a dietary supplement, identifiable by the supplemental facts box found on  
 6 the label and as required under 21 CFR Section 101.36;

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

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

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

13 (33) "Direct mail", printed material delivered or distributed by United States mail or other  
 14 delivery service to a mass audience or to addressees on a mailing list provided by the purchaser or at  
 15 the direction of the purchaser when the cost of the items are not billed directly to the recipients.  
 16 Direct mail shall include tangible personal property supplied directly or indirectly by the purchaser  
 17 to the direct mail seller for inclusion in the package containing the printed material. Direct mail  
 18 shall not include multiple items of printed material delivered to a single address;

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

21 (35) "Drug", a compound, substance, or preparation, and any component of a compound,  
 22 substance, or preparation, other than food and food ingredients, dietary supplements, alcoholic  
 23 beverages, or grooming and hygiene products;

24 (a) Recognized in the official United States Pharmacopoeia, official Homeopathic  
 25 Pharmacopoeia of the United States, official National Formulary, or a supplement to any of them;

26 (b) Intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease;  
 27 or

28 (c) Intended to affect the structure or any function of the body.

29  
 30 Drug shall include insulin and medical oxygen;

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

33 (a) Can withstand repeated use;

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

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

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

37 (e) Is for home use;

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

40 (g) Shall not include:

41 a. Kidney dialysis equipment not worn in or on the body, including repair and replacement

1 parts; and

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

4  
5 As used in this subdivision, repair and replacement parts shall include all components or  
6 attachments used in conjunction with the durable medical equipment;

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

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

11 (39) "Energy star qualified product", a product that meets the energy efficient guidelines set  
12 by the United States Environmental Protection Agency and the United States Department of Energy  
13 that are authorized to carry the Energy Star label. Covered products are those listed at  
14 www.energystar.gov or a successor address;

15 (40) "Engages in business activities within this state" includes:

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

19 (b) Soliciting sales or taking orders by sales agents or traveling representatives;

20 (c) A vendor is presumed to engage in business activities within this state if any person,  
21 other than a common carrier acting in its capacity as such, that has substantial nexus with this state:

22 a. Sells a similar line of products as the vendor and does so under the same or a similar  
23 business name;

24 b. Maintains an office, distribution facility, warehouse, storage place, or similar place of  
25 business in the state to facilitate the delivery of property or services sold by the vendor to the  
26 vendor's customers;

27 c. Delivers, installs, assembles, or performs maintenance services for the vendor's customers  
28 within the state;

29 d. Facilitates the vendor's delivery of property to customers in the state by allowing the  
30 vendor's customers to pick up property sold by the vendor at an office, distribution facility,  
31 warehouse, storage place, or similar place of business maintained by the person in the state; or

32 e. Conducts any other activities in the state that are significantly associated with the  
33 vendor's ability to establish and maintain a market in the state for the sales;

34 (d) The presumption in paragraph (c) may be rebutted by demonstrating that the person's  
35 activities in the state are not significantly associated with the vendor's ability to establish or  
36 maintain a market in this state for the vendor's sales;

37 (e) Notwithstanding paragraph (c), a vendor shall be presumed to engage in business  
38 activities within this state if the vendor enters into an agreement with one or more residents of this  
39 state under which the resident, for a commission or other consideration, directly or indirectly refers  
40 potential customers, whether by a link on an internet website, an in-person oral presentation,  
41 telemarketing, or otherwise, to the vendor if the cumulative gross receipts from sales by the vendor

to customers in the state who are referred to the vendor by all residents with this type of an agreement with the vendor is in excess of ten thousand dollars during the preceding twelve months; and

(f) The presumption in paragraph (e) may be rebutted by submitting proof that the residents with whom the vendor has an agreement did not engage in any activity within the state that was significantly associated with the vendor's ability to establish or maintain the vendor's market in the state during the preceding twelve months. Such proof may consist of sworn written statements from all of the residents with whom the vendor has an agreement stating that they did not engage in any solicitation in the state on behalf of the vendor during the preceding year provided that such statements were provided and obtained in good faith;

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

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

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

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

(a) Except as provided in section 144.012, [means the total amount of the sale price of the sales at retail including any services other than charges incident to the extension of credit that are a part of such sales made by the businesses herein referred to, capable of being valued in money, whether received in money or otherwise; except that, the term "gross receipts" shall not include the sale price of property returned by customers when the full sale price thereof is refunded either in cash or by credit. In determining any tax due under sections 144.010 to 144.525 on the gross receipts, charges incident to the extension of credit shall be specifically exempted. For the purposes of sections 144.010 to 144.525 the total amount of the sale price above mentioned shall be deemed to be the amount received. It shall also include the lease or rental consideration where the right to continuous possession or use of any article of tangible personal property is granted under a lease or contract and such transfer of possession would be taxable if outright sale were made and, in such cases, the same shall be taxable as if outright sale were made and considered as a sale of such article, and the tax shall be computed and paid by the lessee upon the rentals paid;] applies to the measure subject to sales tax and means the total amount of consideration, including cash, credit, property, and services, for which personal property or services are sold, leased, or rented and is valued in money, whether received in money or otherwise, without any deduction for the following:

a. The seller's cost of the property sold;

b. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;

c. Charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;

- 1 d. Delivery charges; and  
2 e. Credit for any trade-in;  
3 (b) The term shall not include:  
4 a. Discounts, including cash, term, or coupons that are not reimbursed by a third party that  
5 are allowed by a seller and taken by a purchaser on a sale;  
6 b. Interest, financing, and carrying charges from credit extended on the sale of personal  
7 property or services if the amount is separately stated on the invoice, bill of sale, or similar  
8 document given to the purchaser; and  
9 c. Any taxes legally imposed directly on the consumer that are separately stated on the  
10 invoice, bill of sale, or similar document given to the purchaser; and  
11 (c) Shall include consideration received by the seller from third parties if:  
12 a. The seller actually receives consideration from a party other than the purchaser, and the  
13 consideration is directly related to a price reduction or discount on the sale;  
14 b. The seller has an obligation to pass the price reduction or discount through to the  
15 purchaser;  
16 c. The amount of the consideration attributable to the sale is fixed and determinable by the  
17 seller at the time of the sale 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 documentation to the seller to  
20 claim a price reduction or discount where the coupon, certificate, or documentation is authorized,  
21 distributed, or granted by a third party with the understanding that the third party will reimburse any  
22 seller to whom the coupon, certificate, or documentation is presented;  
23 (ii) The purchaser identifies himself or herself to the seller as a member of a group or  
24 organization entitled to a price reduction or discount. A preferred customer card that is available to  
25 any patron shall not constitute membership in such a group; or  
26 (iii) The price reduction or discount is identified as a third-party price reduction or discount  
27 on the invoice received by the purchaser or on a coupon, certificate, or other documentation  
28 presented by the purchaser;  
29 (45) "Home service provider", the same as such term is defined under the Mobile  
30 Telecommunications Sourcing Act, section 124(5) of Public Law 106-252;  
31 (46) "Lease or rental":  
32 (a) Any transfer of possession or control of tangible personal property for a fixed or  
33 indeterminate term for consideration. A lease or rental may include future options to purchase or  
34 extend;  
35 (b) Lease or rental shall not include:  
36 a. A transfer of possession or control of property under a security agreement or deferred  
37 payment plan that requires the transfer of title upon completion of the required payments;  
38 b. A transfer of possession or control of property under an agreement that requires the  
39 transfer of title upon completion of required payments and where any payment of an option price  
40 does not exceed the greater of one hundred dollars or one percent of the total required payments; or  
41 c. Providing tangible personal property along with an operator for a fixed or indeterminate

1 period of time provided that the operator is necessary for the equipment to perform as designed and  
 2 the operator does more than maintain, inspect, or set up the tangible personal property; and

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

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

9 (48) "Light aircraft kit", factory manufactured light aircraft parts and components, including  
 10 engine, propeller, instruments, wheels, brakes, and air frame parts that make up a complete aircraft  
 11 kit or partial kit designed to be assembled into a light aircraft and then operated by a qualified light  
 12 aircraft purchaser for recreational and educational purposes;

13 (49) "Light aircraft parts and components", manufactured light aircraft parts, including air  
 14 frame and engine parts, that are required by the qualified light aircraft purchaser to complete a light  
 15 aircraft kit, or spare or replacement parts for an already completed light aircraft;

16 [(5)] (50) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not limited to,  
 17 ostrich and emu, aquatic products as defined in section 277.024, llamas, alpaca, buffalo, elk  
 18 documented as obtained from a legal source and not from the wild, goats, horses, other equine, or  
 19 rabbits raised in confinement for human consumption;

20 [(6)] (51) "Load and leave", delivery to the purchaser by use of a tangible storage media  
 21 where the tangible storage media is not physically transferred to the purchaser;

22 (52) "Maintains a place of business in this state", includes maintaining, occupying, or using,  
 23 permanently or temporarily, directly or indirectly, or through a subsidiary or agent, by whatever  
 24 name called, an office, place of distribution, sales or sample room or place, warehouse or storage  
 25 place, or other place of business;

26 (53) "Mobile telecommunications service", the same as such term is defined under Mobile  
 27 Telecommunications Sourcing Act, section 124(7) of Public Law 106-252;

28 (54) "Mobility enhancing equipment", equipment, including repair and replacement parts to  
 29 the same, that:

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

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

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

35  
 36 Mobility enhancement equipment shall not include durable medical equipment or any motor vehicle  
 37 or equipment on a motor vehicle normally provided by a motor vehicle manufacturer;

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

41 (56) "Model 2 seller", a seller that has selected a certified automated system (CAS) to

perform part of its sales and use tax functions, but retains responsibility for remitting the tax;

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

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

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

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

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

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

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

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

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

(a) A drug facts panel; or

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

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

[(8)] (63) "Place of primary use", the street address representative of where the customer's use of the telecommunications service primarily occurs, which shall be the residential street address or the primary business street address of the customer. In the case of mobile telecommunications



1 services, place of primary use shall be within the licensed service area of the home service provider;

2 (64) "Post-paid calling service", the telecommunications service obtained by making a  
3 payment on a call-by-call basis either through the use of a credit card or payment mechanism such  
4 as a bank card, travel card, credit card, or debit card or by charge made to a telephone number that  
5 is not associated with the origination or termination of the telecommunications service. A post-paid  
6 calling service includes a telecommunications service, except a prepaid wireless calling service, that  
7 would be a prepaid calling service except it is not exclusively a telecommunications service;

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

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

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

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

28 (69) "Prewritten computer software", computer software, including prewritten upgrades,  
29 that is not designed and developed by the author or other creator to the specifications of a specific  
30 purchaser. The combining of two or more prewritten computer software programs or prewritten  
31 portions thereof shall not cause the combination to be other than prewritten computer software.  
32 Prewritten computer software shall include software designed and developed by the author or other  
33 creator to the specifications of a specific purchaser when it is sold to a person other than the specific  
34 purchaser. Where a person modifies or enhances computer software of which the person is not the  
35 author or creator, the person shall be deemed to be the author or creator only of such person's  
36 modifications or enhancements. Prewritten computer software or a prewritten portion thereof that is  
37 modified or enhanced to any degree, where such modification or enhancement is designed and  
38 developed to the specifications of a specific purchaser, remains prewritten computer software;  
39 provided, however, that where there is a reasonable, separately stated charge or an invoice or other  
40 statement of the price given to the purchaser for such modification or enhancement, such  
41 modification or enhancement shall not constitute prewritten computer software;

1       (70) "Private communication service", a telecommunications service that entitles the  
 2 customer to exclusive or priority use of a communications channel or group of channels between or  
 3 among termination points, regardless of the manner in which such channel or channels are  
 4 connected, and includes switching capacity, extension lines, stations, and any other associated  
 5 services that are provided in connection with the use of such channel or channels;

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

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

11       (73) "Prosthetic device", a replacement, corrective, or supportive device including repair  
 12 and replacement parts for the same worn on or in the body to artificially replace a missing portion  
 13 of the body, prevent or correct physical deformity or malfunction, or support a weak or deformed  
 14 portion of the body. The term "prosthetic device" shall not include corrective eyeglasses or contact  
 15 lenses and shall be limited to the classification of devices eligible for MO HealthNet and Medicare  
 16 reimbursement;

17       (74) "Protective equipment", items for human wear and designed as protection of the wearer  
 18 against injury or disease or as protections against damage or injury of other persons or property but  
 19 not suitable for general use. Protective equipment is mutually exclusive of clothing, clothing  
 20 accessories or equipment, and sport or recreational equipment;

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

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

25       (77) "Purchaser" [means], a person [who purchases tangible] to whom a sale of personal  
 26 property is made or to whom [are rendered services, receipts from which are taxable under sections  
 27 144.010 to 144.525] a service is furnished;

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

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

37       (80) "Registered under the agreement", registration by a seller with the member states under  
 38 the central registration system provided in article IV of the agreement;

39       (81) "Research or experimentation activities" are the development of an experimental or  
 40 pilot model, plant process, formula, invention or similar property, and the improvement of existing  
 41 property of such type. Research or experimentation activities do not include activities such as

1 ordinary testing or inspection of materials or products for quality control, efficiency surveys,  
 2 advertising promotions or research in connection with literary, historical or similar projects;

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

9 (11)] (82) "Sale at retail" [means any transfer made by any person engaged in business as  
 10 defined herein of the ownership of, or title to, tangible personal property to the purchaser, for use or  
 11 consumption and not for resale in any form as tangible personal property, for a valuable  
 12 consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed  
 13 thereby: (i) purchases of tangible personal property made by duly licensed physicians, dentists,  
 14 optometrists and veterinarians and used in the practice of their professions shall be deemed to be  
 15 purchases for use or consumption and not for resale; and (ii) the selling of computer printouts,  
 16 computer output or microfilm or microfiche and computer-assisted photo compositions to a  
 17 purchaser to enable the purchaser to obtain for his or her own use the desired information contained  
 18 in such computer printouts, computer output on microfilm or microfiche and computer-assisted  
 19 photo compositions shall be considered as the sale of a service and not as the sale of tangible  
 20 personal property] or "retail sale", any sale, lease, or rental for any purpose other than for resale,  
 21 sublease, or subrent. Purchases of tangible personal property made by duly licensed physicians,  
 22 dentists, optometrists, and veterinarians and used in the practice of their professions shall be deemed  
 23 to be purchases for use or consumption and not for resale. Where necessary to conform to the  
 24 context of sections 144.010 to 144.525 and the tax imposed thereby, the term "sale at retail" shall be  
 25 construed to embrace:

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

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

30 (c) Sales of local and long distance telecommunications service to telecommunications  
 31 subscribers and to others through equipment of telecommunications subscribers for the transmission  
 32 of messages and conversations, and the sale, rental or leasing of all equipment or services pertaining  
 33 or incidental thereto;

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

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

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

1 (83) "School art supply":

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

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

6 a. Clay and glazes;

7 b. Paints: acrylic, tempera, and oil;

8 c. Paintbrushes for artwork;

9 d. Sketch and drawing pads; and

10 e. Watercolors;

11 (84) "School computer supply":

12 (a) An item commonly used by a student in a course of study in which a computer is used.  
 13 The term is mutually exclusive of the terms school supply, school art supply, and school  
 14 instructional material; and

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

16 a. Computer storage media, diskettes, and compact disks;

17 b. Handheld electronic schedulers, except devices that are cellular phones;

18 c. Personal digital assistants, except devices that are cellular phones; and

19 d. Computer printers and printer supplies for computers, printer paper, and printer ink;

20 (85) "School instructional material":

21 (a) Written material commonly used by a student in a course of study as a reference and to  
 22 learn the subject being taught. The term is mutually exclusive of the terms school supply, school art  
 23 supply, and school computer supply; and

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

25 a. Reference books;

26 b. Reference maps and globes;

27 c. Textbooks; and

28 d. Workbooks;

29 (86) "School supply":

30 (a) An item commonly used by a student in a course of study. The term is mutually  
 31 exclusive of the terms school art supply, school instructional material, and school computer supply;  
 32 and

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

34 a. Binders;

35 b. Book bags;

36 c. Calculators;

37 d. Cellophane tape;

38 e. Blackboard chalk;

39 f. Compasses;

40 g. Composition books;

41 h. Crayons;

- 1 i. Erasers;
- 2 j. Folders: expandable, pocket, plastic, and manila;
- 3 k. Glue, paste, and paste sticks;
- 4 l. Highlighters;
- 5 m. Index cards;
- 6 n. Index card boxes;
- 7 o. Legal pads;
- 8 p. Lunch boxes;
- 9 q. Markers;
- 10 r. Notebooks;
- 11 s. Paper: loose leaf, notebook paper, copy paper, graph paper, tracing paper, manila paper,
- 12 colored paper, poster board, and construction paper;
- 13 t. Pencil boxes and other school supply boxes;
- 14 u. Pencil sharpeners;
- 15 v. Pencils;
- 16 w. Pens;
- 17 x. Protractors;
- 18 y. Rulers;
- 19 z. Scissors; and
- 20 aa. Writing tablets;
- 21 [(12)] (87) "Seller" [means] , a person [selling or furnishing tangible] making sales, leases,
- 22 or rentals of personal property or [rendering services, on the receipts from which a tax is imposed
- 23 pursuant to section 144.020] services;
- 24 (88) "Selling agent", every person acting as a representative of a principal when such
- 25 principal is not registered with the director of revenue of the state of Missouri for the collection of
- 26 the taxes imposed under this chapter and who receives compensation by reason of the sale of
- 27 tangible personal property of the principal if such property is to be stored, used, or consumed in this
- 28 state;
- 29 (89) "Service address":
- 30 (a) The location of the telecommunications equipment to which a customer's call is charged
- 31 and from which the call originates or terminates, regardless of where the call is billed or paid;
- 32 (b) If the location in paragraph (a) of this subdivision is not known, "service address" means
- 33 the origination point of the signal of the telecommunications services first identified by either the
- 34 seller's telecommunications system or by information received by the seller from its service
- 35 provider, where the system used to transport such signals is not that of the seller; and
- 36 (c) If the location in paragraphs (a) and (b) of this subdivision is not known, the service
- 37 address shall be the location of the customer's place of primary use;
- 38 (90) "Specified digital products", electronically transferred digital audio-visual works,
- 39 digital audio works, and digital books;
- 40 (91) "Sport or recreational equipment", items designed for human use and worn in
- 41 conjunction with an athletic or recreational activity that are not suitable for general use. Sport or

1 recreational equipment is mutually exclusive of clothing, clothing accessories or equipment, and  
 2 protective equipment;

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

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

8 (94) "Tangible personal property", personal property that can be seen, weighed, measured,  
 9 felt, or touched, or that is in any other manner perceptible to the senses. Tangible personal property  
 10 shall include electricity, water, gas, steam, and prewritten computer software. Tangible personal  
 11 property shall not include specified digital products, digital audio-visual works, digital audio works,  
 12 or digital books;

13 [(13) The noun] (95) "Tax" [means], either the tax payable by the purchaser of a  
 14 commodity or service subject to tax, or the aggregate amount of taxes due from the vendor of such  
 15 commodities or services during the period for which he or she is required to report his or her  
 16 collections, as the context may require;

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

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

21 [(14)] (98) "Telecommunications service"[, for the purpose of this chapter, the transmission  
 22 of information by wire, radio, optical cable, coaxial cable, electronic impulses, or other similar  
 23 means. As used in this definition, "information" means knowledge or intelligence represented by  
 24 any form of writing, signs, signals, pictures, sounds, or any other symbols. Telecommunications  
 25 service does not include the following if such services are separately stated on the customer's bill or  
 26 on records of the seller maintained in the ordinary course of business:

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

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

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

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

34 (15) "Product which is intended to be sold ultimately for final use or consumption" means  
 35 tangible personal property, or any service that is subject to state or local sales or use taxes, or any  
 36 tax that is substantially equivalent thereto, in this state or any other state.];

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

39 (b) Telecommunications service shall include such transmission, conveyance, or routing in  
 40 which computer processing applications are used to act on the form, code, or protocol of the content  
 41 for purposes of transmission, conveyance, or routing without regard to whether such service is

1 referred to as voice over internet protocol services or is classified by the Federal Communications  
2 Commission as enhanced or value added;

3 (c) Telecommunications service shall include air-to-ground radiotelephone service, mobile  
4 telecommunications service, post-paid calling service, prepaid calling service, prepaid wireless  
5 calling service, and private communication service; and

6 (d) Telecommunications service shall not include:

7 a. Data processing and information services that allow data to be generated, acquired,  
8 stored, processed, or retrieved and delivered by an electronic transmission to a purchaser where such  
9 purchaser's primary purpose for the underlying transaction is the processed data or information;

10 b. Installation or maintenance of wiring or equipment on a customer's premises;

11 c. Tangible personal property;

12 d. Advertising including, but not limited to, directory advertising;

13 e. Billing and collection services provided to third parties;

14 f. Internet access service;

15 g. Radio and television audio and video programming services, regardless of the medium,  
16 including the furnishing of transmission, conveyance, and routing of such services by the  
17 programming service provider. Radio and television audio and video programming services shall  
18 include, but not be limited to, cable service, as defined in 47 U.S.C. Section 522(6), and audio and  
19 video programming services delivered by commercial mobile radio service providers, as defined in  
20 47 CFR 20.3;

21 h. Ancillary services; or

22 i. Digital products delivered electronically including, but not limited to, software, music,  
23 video, reading materials, or ring tones;

24 (99) "Transportation equipment", any of the following:

25 (a) Locomotives and railcars that are utilized for the carriage of persons or property in  
26 interstate commerce;

27 (b) Trucks and truck-tractors with a gross vehicle weight rating (GVWR) of ten thousand  
28 one pounds or greater, trailers, semitrailers, or passenger buses that are:

29 a. Registered through the International Registration Plan; and

30 b. Operated under authority of a carrier authorized and certificated by the United States  
31 Department of Transportation or another federal authority to engage in the carriage of persons or  
32 property in interstate commerce;

33 (c) Aircraft that are operated by air carriers authorized and certificated by the United States  
34 Department of Transportation or another federal or a foreign authority to engage in the carriage of  
35 persons or property in interstate or foreign commerce; or

36 (d) Containers designed for use on and component parts attached or secured on the items set  
37 forth in paragraphs (a) to (c) of this subdivision;

38 (100) "Tobacco", cigarettes, cigars, chewing or pipe tobacco, or any other item that contains  
39 tobacco;

40 (101) "Use", the exercise of any right or power over tangible personal property incident to  
41 the ownership or control of that property, except that it shall not include the temporary storage of

1 property in this state for subsequent use outside the state or the sale of the property in the regular  
 2 course of business;

3 (102) "Use-based exemption", an exemption based on a specified use of the product by the  
 4 purchaser;

5 (103) "Vendor", every person engaged in making sales of tangible personal property by mail  
 6 order, by advertising, by agent, or by peddling, soliciting, or taking orders for sales of tangible  
 7 personal property for storage, use, or consumption in this state; all salesmen, solicitors, hawkers,  
 8 representatives, consignees, peddlers, or canvassers, as agents of the dealers, distributors,  
 9 consignors, supervisors, principals, or employers under whom they operate or from whom they  
 10 obtain the tangible personal property sold by them; every person who maintains a place of business  
 11 in this state, maintains a stock of goods in this state, or engages in business activities within this  
 12 state; and every person who engages in this state in the business of acting as a selling agent for  
 13 persons not otherwise vendors as defined in this subdivision. Irrespective of whether they are  
 14 making sales on their own behalf or on behalf of the dealers, distributors, consignors, supervisors,  
 15 principals, or employers, they shall be regarded as vendors, and the dealers, distributors, consignors,  
 16 supervisors, principals, or employers shall be regarded as vendors for the purposes of sections  
 17 144.600 to 144.745.

18 2. For purposes of the taxes imposed under sections 144.010 to 144.525, and any other  
 19 provisions of law pertaining to sales or use taxes which incorporate the provisions of sections  
 20 144.010 to 144.525 by reference, the term "manufactured homes" shall have the same meaning  
 21 given it in section 700.010.

22 3. Sections 144.010 to 144.525 may be known and quoted as the "Sales Tax Law".

23 144.014. 1. Notwithstanding other provisions of law to the contrary, beginning October 1,  
 24 1997, the tax levied and imposed pursuant to sections 144.010 to 144.525 and sections 144.600 to  
 25 144.746 on all retail sales of food and food ingredients shall be at the rate of one percent. The  
 26 revenue derived from the one percent rate pursuant to this section shall be deposited by the state  
 27 treasurer in the school district trust fund and shall be distributed as provided in section 144.701.

28 2. [For the purposes of this section, the term "food" shall include only those products and  
 29 types of food for which food stamps may be redeemed pursuant to the provisions of the Federal  
 30 Food Stamp Program as contained in 7 U.S.C. Section 2012, as that section now reads or as it may  
 31 be amended hereafter, and shall include food dispensed by or through vending machines. For the  
 32 purpose of this section,] Except for food sold through vending [machine sales, the term "food"]  
 33 machines, subsection 1 of this section shall not [include] apply to food or drink sold by any  
 34 establishment where the gross receipts derived from the sale of food prepared by such establishment  
 35 for immediate consumption on or off the premises of the establishment constitutes more than eighty  
 36 percent of the total gross receipts of that establishment, regardless of whether such prepared food is  
 37 consumed on the premises of that establishment, including, but not limited to, sales of food by any  
 38 restaurant, fast food restaurant, delicatessen, eating house, or café.

39 144.022. 1. In the case of a bundled transaction that includes any of the following:  
 40 telecommunication service, ancillary service, internet access, or audio or video programming  
 41 service;



1       (1) If the price is attributable to products that are taxable and products that are nontaxable,  
 2 the portion of the price attributable to the nontaxable products may be subject to tax unless the  
 3 provider can identify by reasonable and verifiable standards such portion from its books and records  
 4 that are kept in the regular course of business for other purposes including, but not limited to,  
 5 nontax purposes;

6       (2) If the price is attributable to products that are subject to tax at different tax rates, the  
 7 total price shall be treated as attributable to the products subject to tax at the highest tax rate unless  
 8 the provider can identify by reasonable and verifiable standards the portion of the price attributable  
 9 to the products subject to tax at the lower rate from its books and records that are kept in the regular  
 10 course of business for other purposes including, but not limited to, nontax purposes; and

11       (3) The provisions of this section shall apply unless otherwise provided by federal law.

12       2. In the case of a transaction that includes an optional computer software maintenance  
 13 contract for prewritten computer software, the following provisions apply:

14       (1) If an optional computer software maintenance contract only obligates the vendor to  
 15 provide upgrades and updates, it shall be characterized as a sale of prewritten computer software;

16       (2) If an optional computer software maintenance contract only obligates the vendor to  
 17 provide support services, it shall be characterized as a sale of services and not a sale of tangible  
 18 personal property; and

19       (3) If an optional computer software maintenance contract is a bundled transaction in which  
 20 both taxable and nontaxable or exempt products that are not separately itemized on the invoice or  
 21 similar billing document, the purchase price under the contract shall be taxable.

22       144.030. 1. There is hereby specifically exempted from the provisions of sections 144.010  
 23 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to sections  
 24 144.010 to 144.525 such retail sales as may be made in commerce between this state and any other  
 25 state of the United States, or between this state and any foreign country, and any retail sale which  
 26 the state of Missouri is prohibited from taxing pursuant to the Constitution or laws of the United  
 27 States of America, and such retail sales of tangible personal property which the general assembly of  
 28 the state of Missouri is prohibited from taxing or further taxing by the constitution of this state.

29       2. There are also specifically exempted from the provisions of the local sales tax law as  
 30 defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.761  
 31 and from the computation of the tax levied, assessed or payable pursuant to the local sales tax law as  
 32 defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to  
 33 144.745:

34       (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of such  
 35 excise tax is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be consumed  
 36 in manufacturing or creating gas, power, steam, electrical current or in furnishing water to be sold  
 37 ultimately at retail; or feed for livestock or poultry; or grain to be converted into foodstuffs which  
 38 are to be sold ultimately in processed form at retail; or seed, limestone or fertilizer which is to be  
 39 used for seeding, liming or fertilizing crops which when harvested will be sold at retail or will be  
 40 fed to livestock or poultry to be sold ultimately in processed form at retail; economic poisons  
 41 registered pursuant to the provisions of the Missouri pesticide registration law (sections 281.220 to

1 281.310) which are to be used in connection with the growth or production of crops, fruit trees or  
2 orchards applied before, during, or after planting, the crop of which when harvested will be sold at  
3 retail or will be converted into foodstuffs which are to be sold ultimately in processed form at retail;

4 (2) Materials, manufactured goods, machinery and parts which when used in manufacturing,  
5 processing, compounding, mining, producing or fabricating become a component part or ingredient  
6 of the new personal property resulting from such manufacturing, processing, compounding, mining,  
7 producing or fabricating and which new personal property is intended to be sold ultimately for final  
8 use or consumption; and materials, including without limitation, gases and manufactured goods,  
9 including without limitation slagging materials and firebrick, which are ultimately consumed in the  
10 manufacturing process by blending, reacting or interacting with or by becoming, in whole or in part,  
11 component parts or ingredients of steel products intended to be sold ultimately for final use or  
12 consumption;

13 (3) Materials, replacement parts and equipment purchased for use directly upon, and for the  
14 repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock or  
15 aircraft engaged as common carriers of persons or property;

16 (4) Motor vehicles registered in excess of fifty-four thousand pounds, and the trailers pulled  
17 by such motor vehicles, that are actually used in the normal course of business to haul property on  
18 the public highways of the state, and that are capable of hauling loads commensurate with the motor  
19 vehicle's registered weight; and the materials, replacement parts, and equipment purchased for use  
20 directly upon, and for the repair and maintenance or manufacture of such vehicles. For purposes of  
21 this subdivision, "motor vehicle" and "public highway" shall have the meaning as ascribed in section  
22 390.020;

23 (5) Replacement machinery, equipment, and parts and the materials and supplies solely  
24 required for the installation or construction of such replacement machinery, equipment, and parts,  
25 used directly in manufacturing, mining, fabricating or producing a product which is intended to be  
26 sold ultimately for final use or consumption; and machinery and equipment, and the materials and  
27 supplies required solely for the operation, installation or construction of such machinery and  
28 equipment, purchased and used to establish new, or to replace or expand existing, material recovery  
29 processing plants in this state. For the purposes of this subdivision, a "material recovery processing  
30 plant" means a facility that has as its primary purpose the recovery of materials into a usable product  
31 or a different form which is used in producing a new product and shall include a facility or  
32 equipment which are used exclusively for the collection of recovered materials for delivery to a  
33 material recovery processing plant but shall not include motor vehicles used on highways. For  
34 purposes of this section, the terms motor vehicle and highway shall have the same meaning pursuant  
35 to section 301.010. Material recovery is not the reuse of materials within a manufacturing process  
36 or the use of a product previously recovered. The material recovery processing plant shall qualify  
37 under the provisions of this section regardless of ownership of the material being recovered;

38 (6) Machinery and equipment, and parts and the materials and supplies solely required for  
39 the installation or construction of such machinery and equipment, purchased and used to establish  
40 new or to expand existing manufacturing, mining or fabricating plants in the state if such machinery  
41 and equipment is used directly in manufacturing, mining or fabricating a product which is intended

1 to be sold ultimately for final use or consumption;

2 (7) Tangible personal property which is used exclusively in the manufacturing, processing,  
3 modification or assembling of products sold to the United States government or to any agency of the  
4 United States government;

5 (8) Animals or poultry used for breeding or feeding purposes, or captive wildlife;

6 (9) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and  
7 other machinery, equipment, replacement parts and supplies used in producing newspapers  
8 published for dissemination of news to the general public;

9 (10) The rentals of films, records or any type of sound or picture transcriptions for public  
10 commercial display;

11 (11) Pumping machinery and equipment used to propel products delivered by pipelines  
12 engaged as common carriers;

13 (12) Railroad rolling stock for use in transporting persons or property in interstate  
14 commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or more  
15 or trailers used by common carriers, as defined in section 390.020, in the transportation of persons  
16 or property;

17 (13) Electrical energy used in the actual primary manufacture, processing, compounding,  
18 mining or producing of a product, or electrical energy used in the actual secondary processing or  
19 fabricating of the product, or a material recovery processing plant as defined in subdivision (5) of  
20 this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical energy so  
21 used exceeds ten percent of the total cost of production, either primary or secondary, exclusive of  
22 the cost of electrical energy so used or if the raw materials used in such processing contain at least  
23 twenty-five percent recovered materials as defined in section 260.200. There shall be a rebuttable  
24 presumption that the raw materials used in the primary manufacture of automobiles contain at least  
25 twenty-five percent recovered materials. For purposes of this subdivision, "processing" means any  
26 mode of treatment, act or series of acts performed upon materials to transform and reduce them to a  
27 different state or thing, including treatment necessary to maintain or preserve such processing by the  
28 producer at the production facility;

29 (14) Anodes which are used or consumed in manufacturing, processing, compounding,  
30 mining, producing or fabricating and which have a useful life of less than one year;

31 (15) Machinery, equipment, appliances and devices purchased or leased and used solely for  
32 the purpose of preventing, abating or monitoring air pollution, and materials and supplies solely  
33 required for the installation, construction or reconstruction of such machinery, equipment,  
34 appliances and devices;

35 (16) Machinery, equipment, appliances and devices purchased or leased and used solely for  
36 the purpose of preventing, abating or monitoring water pollution, and materials and supplies solely  
37 required for the installation, construction or reconstruction of such machinery, equipment,  
38 appliances and devices;

39 (17) Tangible personal property purchased by a rural water district;

40 (18) All amounts paid or charged for admission or participation or other fees paid by or  
41 other charges to individuals in or for any place of amusement, entertainment or recreation, games or

1 athletic events, including museums, fairs, zoos and planetariums, owned or operated by a  
 2 municipality or other political subdivision where all the proceeds derived therefrom benefit the  
 3 municipality or other political subdivision and do not inure to any private person, firm, or  
 4 corporation, provided, however, that a municipality or other political subdivision may enter into  
 5 revenue-sharing agreements with private persons, firms, or corporations providing goods or  
 6 services, including management services, in or for the place of amusement, entertainment or  
 7 recreation, games or athletic events, and provided further that nothing in this subdivision shall  
 8 exempt from tax any amounts retained by any private person, firm, or corporation under such  
 9 revenue-sharing agreement;

10 (19) All sales of [insulin and prosthetic or orthopedic devices as defined on January 1, 1980,  
 11 by the federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965,  
 12 including the items specified in Section 1862(a)(12) of that act, and also specifically including  
 13 hearing aids and hearing aid supplies and all sales of drugs which may be legally dispensed by a  
 14 licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those  
 15 items, including samples and materials used to manufacture samples which may be dispensed by a  
 16 practitioner authorized to dispense such samples and all sales or rental of medical oxygen, home  
 17 respiratory equipment and accessories, hospital beds and accessories and ambulatory aids, all sales  
 18 or rental of manual and powered wheelchairs, stairway lifts, Braille writers, electronic Braille  
 19 equipment and, if purchased or rented by or on behalf of a person with one or more physical or  
 20 mental disabilities to enable them to function more independently, all sales or rental of scooters,  
 21 reading machines, electronic print enlargers and magnifiers, electronic alternative and augmentative  
 22 communication devices, and items used solely to modify motor vehicles to permit the use of such  
 23 motor vehicles by individuals with disabilities or sales of] over-the-counter [or nonprescription]  
 24 drugs to individuals with disabilities, and all sales of drugs, durable medical equipment, prosthetic  
 25 devices, and mobility enhancing equipment, and drugs required by the Food and Drug  
 26 Administration to meet the over-the-counter drug product labeling requirements in 21 CFR 201.66,  
 27 or its successor, as prescribed by a health care practitioner licensed to prescribe;

28 (20) All sales made by or to religious and charitable organizations and institutions in their  
 29 religious, charitable or educational functions and activities and all sales made by or to all elementary  
 30 and secondary schools operated at public expense in their educational functions and activities;

31 (21) All sales of aircraft to common carriers for storage or for use in interstate commerce  
 32 and all sales made by or to not-for-profit civic, social, service or fraternal organizations, including  
 33 fraternal organizations which have been declared tax-exempt organizations pursuant to Section  
 34 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or charitable  
 35 functions and activities and all sales made to eleemosynary and penal institutions and industries of  
 36 the state, and all sales made to any private not-for-profit institution of higher education not  
 37 otherwise excluded pursuant to subdivision (20) of this subsection or any institution of higher  
 38 education supported by public funds, and all sales made to a state relief agency in the exercise of  
 39 relief functions and activities;

40 (22) All ticket sales made by benevolent, scientific and educational associations which are  
 41 formed to foster, encourage, and promote progress and improvement in the science of agriculture

and in the raising and breeding of animals, and by nonprofit summer theater organizations if such organizations are exempt from federal tax pursuant to the provisions of the Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any fair conducted by a county agricultural and mechanical society organized and operated pursuant to sections 262.290 to 262.530;

(23) All sales made to any private not-for-profit elementary or secondary school, all sales of feed additives, medications or vaccines administered to livestock or poultry in the production of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber, all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as defined in section 142.028, natural gas, propane, and electricity used by an eligible new generation cooperative or an eligible new generation processing entity as defined in section 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and trailers, and any freight charges on any exempt item. As used in this subdivision, the term "feed additives" means tangible personal property which, when mixed with feed for livestock or poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and other assorted pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark the application of pesticides and herbicides for the production of crops, livestock or poultry. As used in this subdivision, the term "farm machinery and equipment" means new or used farm tractors and such other new or used farm machinery and equipment and repair or replacement parts thereon and any accessories for and upgrades to such farm machinery and equipment, rotary mowers used exclusively for agricultural purposes, and supplies and lubricants used exclusively, solely, and directly for producing crops, raising and feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for ultimate sale at retail, including field drain tile, and one-half of each purchaser's purchase of diesel fuel therefor which is:

- (a) Used exclusively for agricultural purposes;
- (b) Used on land owned or leased for the purpose of producing farm products; and
- (c) Used directly in producing farm products to be sold ultimately in processed form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail;

(24) Except as otherwise provided in section 144.032, all sales of metered water service, electricity, [electrical current, natural, artificial or propane gas, wood, coal or home heating oil] pipd natural or artificial gas, or other fuels delivered by the seller for domestic use [and in any city not within a county, all sales of metered or unmetered water service for domestic use]:

(a) "Domestic use" means that portion of metered water service, electricity, [electrical current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not within a county, metered or unmetered water service,] pipd natural or artificial gas, or other fuels delivered by the seller which an individual occupant of a residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and

vacant units, shall be deemed to be for domestic use. Each seller shall establish and maintain a system whereby individual purchases are determined as exempt or nonexempt;

(b) Regulated utility sellers shall determine whether individual purchases are exempt or nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file with and approved by the Missouri public service commission. Sales and purchases made pursuant to the rate classification "residential" and sales to and purchases made by or on behalf of the occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, shall be considered as sales made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales tax upon the entire amount of purchases classified as nondomestic use. The seller's utility service rate classification and the provision of service thereunder shall be conclusive as to whether or not the utility must charge sales tax;

(c) Each person making domestic use purchases of [services or property] electricity, piped natural or artificial gas, or other fuels delivered by the seller and who uses any portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day of the fourth month following the year of purchase, and without assessment, notice or demand, file a return and pay sales tax on that portion of nondomestic purchases. Each person making nondomestic purchases of [services or property] electricity, piped natural or artificial gas, or other fuels delivered by the seller and who uses any portion of the [services or property] electricity, piped natural or artificial gas, or other fuels delivered by the seller so purchased for domestic use, and each person making domestic purchases on behalf of occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, under a nonresidential utility service rate classification may, between the first day of the first month and the fifteenth day of the fourth month following the year of purchase, apply for credit or refund to the director of revenue and the director shall give credit or make refund for taxes paid on the domestic use portion of the purchase. The person making such purchases on behalf of occupants of residential apartments or condominiums shall have standing to apply to the director of revenue for such credit or refund;

(25) All sales of handicraft items made by the seller or the seller's spouse if the seller or the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such sales do not constitute a majority of the annual gross income of the seller;

(26) Excise taxes, collected on sales at retail, imposed by Sections 4041, [4061,] 4071, 4081, [4091,] 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of revenue shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales taxes on such excise taxes;

(27) Sales of fuel consumed or used in the operation of ships, barges, or waterborne vessels which are used primarily in or for the transportation of property or cargo, or the conveyance of persons for hire, on navigable rivers bordering on or located in part in this state, if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel while it is afloat upon such river;

(28) All sales made to an interstate compact agency created pursuant to sections 70.370 to

1 70.441 or sections 238.010 to 238.100 in the exercise of the functions and activities of such agency  
2 as provided pursuant to the compact;

3 (29) Computers, computer software and computer security systems purchased for use by  
4 architectural or engineering firms headquartered in this state. For the purposes of this subdivision,  
5 "headquartered in this state" means the office for the administrative management of at least four  
6 integrated facilities operated by the taxpayer is located in the state of Missouri;

7 (30) All livestock sales when either the seller is engaged in the growing, producing or  
8 feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering or  
9 leasing of such livestock;

10 (31) All sales of barges which are to be used primarily in the transportation of property or  
11 cargo on interstate waterways;

12 (32) Electrical energy or gas, whether natural, artificial or propane, water, or other utilities  
13 which are ultimately consumed in connection with the manufacturing of cellular glass products or in  
14 any material recovery processing plant as defined in subdivision (5) of this subsection;

15 (33) Notwithstanding other provisions of law to the contrary, all sales of pesticides or  
16 herbicides used in the production of crops, aquaculture, livestock or poultry;

17 (34) Tangible personal property and utilities purchased for use or consumption directly or  
18 exclusively in the research and development of agricultural/biotechnology and plant genomics  
19 products and prescription pharmaceuticals consumed by humans or animals;

20 (35) All sales of grain bins for storage of grain for resale;

21 (36) All sales of feed which are developed for and used in the feeding of pets owned by a  
22 commercial breeder when such sales are made to a commercial breeder, as defined in section  
23 273.325, and licensed pursuant to sections 273.325 to 273.357;

24 (37) All purchases by a contractor on behalf of an entity located in another state, provided  
25 that the entity is authorized to issue a certificate of exemption for purchases to a contractor under  
26 the provisions of that state's laws. For purposes of this subdivision, the term "certificate of  
27 exemption" shall mean any document evidencing that the entity is exempt from sales and use taxes  
28 on purchases pursuant to the laws of the state in which the entity is located. Any contractor making  
29 purchases on behalf of such entity shall maintain a copy of the entity's exemption certificate as  
30 evidence of the exemption. If the exemption certificate issued by the exempt entity to the contractor  
31 is later determined by the director of revenue to be invalid for any reason and the contractor has  
32 accepted the certificate in good faith, neither the contractor or the exempt entity shall be liable for  
33 the payment of any taxes, interest and penalty due as the result of use of the invalid exemption  
34 certificate. Materials shall be exempt from all state and local sales and use taxes when purchased by  
35 a contractor for the purpose of fabricating tangible personal property which is used in fulfilling a  
36 contract for the purpose of constructing, repairing or remodeling facilities for the following:

37 (a) An exempt entity located in this state, if the entity is one of those entities able to issue  
38 project exemption certificates in accordance with the provisions of section 144.062; or

39 (b) An exempt entity located outside the state if the exempt entity is authorized to issue an  
40 exemption certificate to contractors in accordance with the provisions of that state's law and the  
41 applicable provisions of this section;

1 (38) All sales or other transfers of tangible personal property to a lessor who leases the  
 2 property under a lease of one year or longer executed or in effect at the time of the sale or other  
 3 transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections  
 4 238.010 to 238.100;

5 (39) Sales of tickets to any collegiate athletic championship event that is held in a facility  
 6 owned or operated by a governmental authority or commission, a quasi-governmental agency, a  
 7 state university or college or by the state or any political subdivision thereof, including a  
 8 municipality, and that is played on a neutral site and may reasonably be played at a site located  
 9 outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that is  
 10 not located on the campus of a conference member institution participating in the event;

11 (40) All purchases by a sports complex authority created under section 64.920, and all sales  
 12 of utilities by such authority at the authority's cost that are consumed in connection with the  
 13 operation of a sports complex leased to a professional sports team;

14 (41) All materials, replacement parts, and equipment purchased for use directly upon, and  
 15 for the modification, replacement, repair, and maintenance of aircraft, aircraft power plants, and  
 16 aircraft accessories;

17 (42) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or similar  
 18 places of business for use in the normal course of business and money received by a shooting range  
 19 or similar places of business from patrons and held by a shooting range or similar place of business  
 20 for redistribution to patrons at the conclusion of a shooting event;

21 (43) All sales of motor fuel, as defined in section 142.800, used in any watercraft, as  
 22 defined in section 306.010;

23 (44) Any new or used aircraft sold or delivered in this state to a person who is not a resident  
 24 of this state or a corporation that is not incorporated in this state, and such aircraft is not to be based  
 25 in this state and shall not remain in this state more than ten business days subsequent to the last to  
 26 occur of:

27 (a) The transfer of title to the aircraft to a person who is not a resident of this state or a  
 28 corporation that is not incorporated in this state; or

29 (b) The date of the return to service of the aircraft in accordance with 14 CFR 91.407 for  
 30 any maintenance, preventive maintenance, rebuilding, alterations, repairs, or installations that are  
 31 completed contemporaneously with the transfer of title to the aircraft to a person who is not a  
 32 resident of this state or a corporation that is not incorporated in this state; and

33 (45) All school instructional materials.

34 3. Any ruling, agreement, or contract, whether written or oral, express or implied, between  
 35 a person and this state's executive branch, or any other state agency or department, stating, agreeing,  
 36 or ruling that such person is not required to collect sales and use tax in this state despite the presence  
 37 of a warehouse, distribution center, or fulfillment center in this state that is owned or operated by  
 38 the person or an affiliated person shall be null and void unless it is specifically approved by a  
 39 majority vote of each of the houses of the general assembly. For purposes of this subsection, an  
 40 "affiliated person" means any person that is a member of the same controlled group of corporations  
 41 as defined in Section 1563(a) of the Internal Revenue Code of 1986, as amended, as the vendor or



1 any other entity that, notwithstanding its form of organization, bears the same ownership  
2 relationship to the vendor as a corporation that is a member of the same controlled group of  
3 corporations as defined in Section 1563(a) of the Internal Revenue Code, as amended.

4 144.032. The provisions of section 144.030 to the contrary notwithstanding, any city  
5 imposing a sales tax under the provisions of sections 94.500 to 94.570, or any county imposing a  
6 sales tax under the provisions of sections 66.600 to 66.635, or any county imposing a sales tax  
7 under the provisions of sections 67.500 to 67.729, or any hospital district imposing a sales tax under  
8 the provisions of section 205.205 may by ordinance impose a sales tax upon all sales of [metered  
9 water services,] electricity, [electrical current and natural, artificial or propane gas, wood, coal, or  
10 home heating oil] pipel natural or artificial gas, or other fuels delivered by the seller for domestic  
11 use only. Such tax shall be administered by the department of revenue and assessed by the retailer  
12 in the same manner as any other city, county, or hospital district sales tax. Domestic use shall be  
13 determined in the same manner as the determination of domestic use for exemption of such sales  
14 from the state sales tax under the provisions of section 144.030.

15 144.043. 1. [As used in this section, the following terms mean:

16 (1) "Light aircraft", a light airplane that seats no more than four persons, with a gross  
17 weight of three thousand pounds or less, which is primarily used for recreational flying or flight  
18 training;

19 (2) "Light aircraft kit", factory manufactured parts and components, including engine,  
20 propeller, instruments, wheels, brakes, and air frame parts which make up a complete aircraft kit or  
21 partial kit designed to be assembled into a light aircraft and then operated by a qualified purchaser  
22 for recreational and educational purposes;

23 (3) "Parts and components", manufactured light aircraft parts, including air frame and  
24 engine parts, that are required by the qualified purchaser to complete a light aircraft kit, or spare or  
25 replacement parts for an already completed light aircraft;

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

32 2. In addition to the exemptions granted under the provisions of section 144.030, there shall  
33 also be specifically exempted from the provisions of sections 144.010 to 144.525, sections 144.600  
34 to 144.748, section 238.235, and from the provisions of any local sales tax law, as defined in section  
35 32.085, and from the computation of the tax levied, assessed or payable under sections 144.010 to  
36 144.525, sections 144.600 to 144.748, section 238.235, and under any local sales tax law, as defined  
37 in section 32.085, all sales of new light aircraft, light aircraft kits, parts or components  
38 manufactured or substantially completed within this state, when such new light aircraft, light aircraft  
39 kits, parts or components are sold by the manufacturer to a qualified purchaser. The director of  
40 revenue shall prescribe the manner for a purchaser of a light aircraft, light aircraft kit, parts or  
41 components to establish that such person is a qualified purchaser and is eligible for the exemption

established in this section] Except for the defined telecommunication services in subsection 3 of this section, the sale of telecommunication service sold on a call-by-call basis shall be sourced to:

(1) Each level of taxing jurisdiction where the call originates and terminates in that jurisdiction; or

(2) Each level of taxing jurisdiction where the call either originates or terminates and in which the service address is also located.

2. Except for the defined telecommunication services in subsection 3 of this section, a sale of telecommunications services sold on a basis other than a call-by-call basis, is sourced to the customer's place of primary use.

3. The sale of the following telecommunication services shall be sourced to each level of taxing jurisdiction as follows:

(1) A sale of mobile telecommunications services other than air-to-ground radiotelephone service and prepaid calling service is sourced to the customer's place of primary use as required by the Mobile Telecommunications Sourcing Act;

(2) A sale of post-paid calling service is sourced to the origination point of the telecommunications signal as first identified by either:

(a) The seller's telecommunications system; or

(b) Information received by the seller from its service provider, where the system used to transport such signals is not that of the seller;

(3) A sale of prepaid calling service or a sale of a prepaid wireless calling service is sourced in accordance with section 144.111, provided however, in the case of a sale of prepaid wireless calling service, the rule provided in subdivision (5) of subsection 2 of section 144.111 shall include as an option the location associated with the mobile telephone number; and

(4) A sale of a private communication service is sourced as follows:

(a) Service for a separate charge related to a customer channel termination point is sourced to each level of jurisdiction in which such customer channel termination point is located;

(b) Service where all customer termination points are located entirely within one jurisdiction or levels of jurisdiction is sourced in such jurisdiction in which the customer channel termination points are located;

(c) Service for segments of a channel between two customer channel termination points located in different jurisdictions and in which segment of channel are separately charged is sourced fifty percent in each level of jurisdiction in which the customer channel termination points are located; and

(d) Service for segments of a channel located in more than one jurisdiction or levels of jurisdiction and in which segments are not separately billed is sourced in each jurisdiction based on the percentage determined by dividing the number of customer channel termination points in such jurisdiction by the total number of customer channel termination points.

4. The sale of internet access service is sourced to the customer's place of primary use.

5. The sale of an ancillary service is sourced to the customer's place of primary use.

144.049. 1. [For purposes of this section, the following terms mean:

(1) "Clothing", any article of wearing apparel, including footwear, intended to be worn on

1 or about the human body. The term shall include but not be limited to cloth and other material used  
 2 to make school uniforms or other school clothing. Items normally sold in pairs shall not be  
 3 separated to qualify for the exemption. The term shall not include watches, watchbands, jewelry,  
 4 handbags, handkerchiefs, umbrellas, scarves, ties, headbands, or belt buckles; and

5 (2) "Personal computers", a laptop, desktop, or tower computer system which consists of a  
 6 central processing unit, random access memory, a storage drive, a display monitor, and a keyboard  
 7 and devices designed for use in conjunction with a personal computer, such as a disk drive, memory  
 8 module, compact disk drive, daughterboard, digitizer, microphone, modem, motherboard, mouse,  
 9 multimedia speaker, printer, scanner, single-user hardware, single-user operating system, soundcard,  
 10 or video card;

11 (3) "School supplies", any item normally used by students in a standard classroom for  
 12 educational purposes, including but not limited to textbooks, notebooks, paper, writing instruments,  
 13 crayons, art supplies, rulers, book bags, backpacks, handheld calculators, chalk, maps, and globes.  
 14 The term shall not include watches, radios, CD players, headphones, sporting equipment, portable  
 15 or desktop telephones, copiers or other office equipment, furniture, or fixtures. School supplies  
 16 shall also include computer software having a taxable value of three hundred fifty dollars or less and  
 17 any graphing calculator having a taxable value of one hundred fifty dollars or less.

18 2.] In each year beginning on or after January 1, 2005, there is hereby specifically exempted  
 19 from state sales tax law all retail sales of any article of clothing having a taxable value of one  
 20 hundred dollars or less[,] ; all retail sales of school supplies, school art supplies, and school  
 21 instructional materials not to exceed fifty dollars per purchase[,] ; all prewritten computer software  
 22 with a taxable value of three hundred fifty dollars or less[,] ; all graphing calculators having a  
 23 taxable value of one hundred fifty dollars or less[,] ; and all retail sales of [personal] computers [or  
 24 computer peripheral devices] and school computer supplies not to exceed one thousand five hundred  
 25 dollars, during a three-day period beginning at 12:01 a.m. on the first Friday in August and ending  
 26 at midnight on the Sunday following.

27 [3. If the governing body of any political subdivision adopted an ordinance that applied to  
 28 the 2004 sales tax holiday to prohibit the provisions of this section from allowing the sales tax  
 29 holiday to apply to such political subdivision's local sales tax, then, notwithstanding any provision  
 30 of a local ordinance to the contrary, the 2005 sales tax holiday shall not apply to such political  
 31 subdivision's local sales tax. However, any such political subdivision may enact an ordinance to  
 32 allow the 2005 sales tax holiday to apply to its local sales taxes. A political subdivision must notify  
 33 the department of revenue not less than forty-five calendar days prior to the beginning date of the  
 34 sales tax holiday occurring in that year of any ordinance or order rescinding an ordinance or order to  
 35 opt out.

36 4.] 2. This section shall not apply to any sales which take place within the Missouri state  
 37 fairgrounds.

38 [5.] 3. This section applies to sales of items bought for personal use only.

39 [6. After the 2005 sales tax holiday, any political subdivision may, by adopting an ordinance  
 40 or order, choose to prohibit future annual sales tax holidays from applying to its local sales tax.  
 41 After opting out, the political subdivision may rescind the ordinance or order. The political

1 subdivision must notify the department of revenue not less than forty-five calendar days prior to the  
2 beginning date of the sales tax holiday occurring in that year of any ordinance or order rescinding  
3 an ordinance or order to opt out.

4 7.] 4. This section may not apply to any retailer when less than two percent of the retailer's  
5 merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales tax  
6 refund in lieu of the sales tax holiday.

7 144.054. 1. As used in this section, the following terms mean:

8 (1) "Processing", any mode of treatment, act, or series of acts performed upon materials to  
9 transform or reduce them to a different state or thing, including treatment necessary to maintain or  
10 preserve such processing by the producer at the production facility;

11 (2) "Recovered materials", those materials which have been diverted or removed from the  
12 solid waste stream for sale, use, reuse, or recycling, whether or not they require subsequent  
13 separation and processing.

14 2. In addition to all other exemptions granted under this chapter, there is hereby specifically  
15 exempted from the provisions of [sections 144.010 to 144.525 and 144.600 to 144.761, and from  
16 the computation of the tax levied, assessed, or payable under sections 144.010 to 144.525 and  
17 144.600 to 144.761,] this chapter and from the computation of the tax levied, assessed, or payable  
18 under this chapter electrical energy and gas, whether natural, artificial, or propane, water, coal, and  
19 energy sources, chemicals, machinery, equipment, and materials used or consumed in the  
20 manufacturing, processing, compounding, mining, or producing of any product, or used or  
21 consumed in the processing of recovered materials, or used in research and development related to  
22 manufacturing, processing, compounding, mining, or producing any product. [The exemptions  
23 granted in this subsection shall not apply to local sales taxes as defined in section 32.085 and the  
24 provisions of this subsection shall be in addition to any state and local sales tax exemption provided  
25 in section 144.030.]

26 3. In addition to all other exemptions granted under this chapter, there is hereby specifically  
27 exempted from the provisions of [sections 144.010 to 144.525 and 144.600 to 144.761, and section  
28 238.235, and the local sales tax law as defined in section 32.085, and from the computation of the  
29 tax levied, assessed, or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and  
30 section 238.235, and the local sales tax law as defined in section 32.085,] this chapter and from the  
31 computation of the tax levied, assessed, and payable under this chapter all utilities, machinery, and  
32 equipment used or consumed directly in television or radio broadcasting and all sales and purchases  
33 of tangible personal property, utilities, services, or any other transaction that would otherwise be  
34 subject to the state or local sales or use tax when such sales are made to or purchases are made by a  
35 contractor for use in fulfillment of any obligation under a defense contract with the United States  
36 government, and all sales and leases of tangible personal property by any county, city, incorporated  
37 town, or village, provided such sale or lease is authorized under chapter 100, and such transaction is  
38 certified for sales tax exemption by the department of economic development, and tangible personal  
39 property used for railroad infrastructure brought into this state for processing, fabrication, or other  
40 modification for use outside the state in the regular course of business.

41 4. In addition to all other exemptions granted under this chapter, there is hereby specifically

1 exempted from the provisions of [sections 144.010 to 144.525 and 144.600 to 144.761, and section  
 2 238.235, and the local sales tax law as defined in section 32.085, and from the computation of the  
 3 tax levied, assessed, or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and  
 4 section 238.235, and the local sales tax law as defined in section 32.085] this chapter and from the  
 5 computation of the tax levied, assessed, and payable under this chapter, all sales and purchases of  
 6 tangible personal property, utilities, services, or any other transaction that would otherwise be  
 7 subject to the state or local sales or use tax when such sales are made to or purchases are made by a  
 8 private partner for use in completing a project under sections 227.600 to 227.669.

9 5. In addition to all other exemptions granted under this chapter, there is hereby specifically  
 10 exempted from the provisions of sections 144.010 to 144.525 and 144.600 to 144.761, and section  
 11 238.235, and the local sales tax law as defined in section 32.085, and from the computation of the  
 12 tax levied, assessed, or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and  
 13 section 238.235, and the local sales tax law as defined in section 32.085, all materials, manufactured  
 14 goods, machinery and parts, electrical energy and gas, whether natural, artificial or propane, water,  
 15 coal and other energy sources, chemicals, soaps, detergents, cleaning and sanitizing agents, and  
 16 other ingredients and materials inserted by commercial or industrial laundries to treat, clean, and  
 17 sanitize textiles in facilities which process at least five hundred pounds of textiles per hour and at  
 18 least sixty thousand pounds per week.

19 144.080. 1. Every person receiving any payment or consideration upon the sale of property  
 20 or rendering of service, subject to the tax imposed by the provisions of sections 144.010 to 144.525,  
 21 is exercising the taxable privilege of selling the property or rendering the service at retail and is  
 22 subject to the tax levied in section 144.020. The person shall be responsible not only for the  
 23 collection of the amount of the tax imposed on the sale or service to the extent possible under the  
 24 provisions of section 144.285, but shall, on or before the last day of the month following each  
 25 calendar quarterly period of three months, file a return with the director of revenue showing the  
 26 person's gross receipts and the amount of tax levied in section 144.020 for the preceding quarter,  
 27 and shall remit to the director of revenue, with the return, the taxes levied in section 144.020, except  
 28 as provided in subsections 2 and 3 of this section. The director of revenue may promulgate rules or  
 29 regulations changing the filing and payment requirements of sellers, but shall not require any seller  
 30 to file and pay more frequently than required in this section.

31 2. [Where the aggregate amount levied and imposed upon a seller by section 144.020 is in  
 32 excess of two hundred fifty dollars for either the first or second month of a calendar quarter, the  
 33 seller shall file a return and pay such aggregate amount for such months to the director of revenue  
 34 by the twentieth day of the succeeding month.

35 3.] Where the aggregate amount levied and imposed upon a seller by section 144.020 is less  
 36 than forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit the  
 37 seller to file a return for a calendar year. The return shall be filed and the taxes paid on or before  
 38 January thirty-first of the succeeding year.

39 [4.] 3. The seller of any property or person rendering any service, subject to the tax  
 40 imposed by sections 144.010 to 144.525, shall collect the tax from the purchaser of such property or  
 41 the recipient of the service to the extent possible under the provisions of section 144.285, but the

seller's inability to collect any part or all of the tax does not relieve the seller of the obligation to pay to the state the tax imposed by section 144.020; except that the collection of the tax imposed by sections 144.010 to 144.525 on motor vehicles and trailers shall be made as provided in sections 144.070 and 144.440.

[5.] 4. Any person may advertise or hold out or state to the public or to any customer directly that the tax or any part thereof imposed by sections 144.010 to 144.525, and required to be collected by the person, will be assumed or absorbed by the person, provided that the amount of tax assumed or absorbed shall be stated on any invoice or receipt for the property sold or service rendered. Any person violating any of the provisions of this section shall be guilty of a misdemeanor. This subsection shall not apply to any retailer prohibited from collecting and remitting sales tax under section 66.630.

144.082. 1. The director shall participate in an online registration system that will allow sellers to register in this state and other member states.

2. By registering, the seller agrees to collect and remit sales and use taxes for all taxable sales into this state as well as the other member states, including member states joining after the seller's registration. Withdrawal or revocation of this state from the agreement shall not relieve a seller of its responsibility to remit taxes previously or subsequently collected on behalf of this state.

3. If the seller has a requirement to register prior to registering under the agreement, such seller shall obtain a retail sales license under section 144.083 and register under section 144.650.

4. Registration with the central registration system and the collection of sales and use taxes in this state shall not be used as a factor in determining whether the seller has nexus with this state for any tax at any time.

144.083. 1. The director of revenue shall require all persons who are responsible for the collection of taxes under the provisions of section 144.080 to procure a retail sales license at no cost to the licensee which shall be prominently displayed at the licensee's place of business, and the license is valid until revoked by the director or surrendered by the person to whom issued when sales are discontinued. The director shall issue the retail sales license within ten working days following the receipt of a properly completed application. Any person applying for a retail sales license or reinstatement of a revoked sales tax license who owes any tax under sections 144.010 to 144.510 or sections 143.191 to 143.261 must pay the amount due plus interest and penalties before the department may issue the applicant a license or reinstate the revoked license. All persons beginning business subsequent to August 13, 1986, and who are required to collect the sales tax shall secure a retail sales license prior to making sales at retail. Such license may, after ten days' notice, be revoked by the director of revenue only in the event the licensee shall be in default for a period of sixty days in the payment of any taxes levied under section 144.020 or sections 143.191 to 143.261. Notwithstanding the provisions of section 32.057 in the event of revocation, the director of revenue may publish the status of the business account including the date of revocation in a manner as determined by the director.

2. The possession of a retail sales license and a statement from the department of revenue that the licensee owes no tax due under sections 144.010 to 144.510 or sections 143.191 to 143.261 shall be a prerequisite to the issuance or renewal of any city or county occupation license or any

1 state license which is required for conducting any business where goods are sold at retail. The date  
 2 of issuance on the statement that the licensee owes no tax due shall be no more than ninety days  
 3 before the date of submission for application or renewal of the local license. The revocation of a  
 4 retailer's license by the director shall render the occupational license or the state license null and  
 5 void.

6 3. No person responsible for the collection of taxes under section 144.080 shall make sales  
 7 at retail unless such person is the holder of a valid retail sales license. After all appeals have been  
 8 exhausted, the director of revenue may notify the county or city law enforcement agency  
 9 representing the area in which the former licensee's business is located that the retail sales license of  
 10 such person has been revoked, and that any county or city occupation license of such person is also  
 11 revoked. The county or city may enforce the provisions of this section, and may prohibit further  
 12 sales at retail by such person.

13 4. In addition to the provisions of subsection 2 of this section, beginning January 1, 2009,  
 14 the possession of a statement from the department of revenue stating no tax is due under sections  
 15 143.191 to 143.265 or sections 144.010 to 144.510 shall also be a prerequisite to the issuance or  
 16 renewal of any city or county occupation license or any state license required for conducting any  
 17 business where goods are sold at retail. The statement of no tax due shall be dated no longer than  
 18 ninety days before the date of submission for application or renewal of the city or county license.

19 [5. Notwithstanding any law or rule to the contrary, sales tax shall only apply to the sale  
 20 price paid by the final purchaser and not to any off-invoice discounts or other pricing discounts or  
 21 mechanisms negotiated between manufacturers, wholesalers, and retailers.]

22 144.084. 1. The director shall promulgate rules and regulations for remittance of returns.  
 23 Such rules shall:

24 (1) Allow for electronic payments by all remitters by both ACH credit and ACH debit;

25 (2) Provide an alternative method for making "same day" payments if an electronic funds  
 26 transfer fails;

27 (3) Provide that if a due date falls on a legal banking holiday in the state, the taxes shall be  
 28 due on the next succeeding business day; and

29 (4) Require that any data that accompanies a remittance be formatted using uniform tax type  
 30 and payment type codes approved by the streamlined sales and use tax governing board.

31 2. All model 1, model 2, and model 3 sellers shall file returns electronically. Any model 1,  
 32 model 2, or model 3 seller shall submit its sales and use tax returns in a simplified format approved  
 33 by the director at such times as may be prescribed by the director.

34 144.100. 1. Every person making any taxable sales of property or service, except  
 35 transactions provided for in sections 144.070 and 144.440, individually or by duly authorized  
 36 officer or agent, shall make and file a written return with the director of revenue in such manner as  
 37 he may prescribe.

38 2. The returns shall be on blanks designed and furnished by the director of the department  
 39 of revenue and shall be filed at the times provided in sections 144.080 and 144.090. The returns  
 40 shall [show the amount of gross receipts from sales of taxable property and services by the person  
 41 and the amount of tax due thereon by that person during and for the period covered by the return]

1 state:

2 (1) The name and address of the retailer;

3 (2) The total amount of gross sales of all tangible personal property and taxable services  
4 rendered by the retailer during the period for which the return is made;

5 (3) The total amount received during the period for which the return is made on charge and  
6 time sales of tangible personal property made and taxable services rendered prior to the period for  
7 which the return is made;

8 (4) Deductions allowed by law from such total amount of gross sales and from total amount  
9 received during the period for which the return is made on such charge and time sales;

10 (5) Receipts during the period for which the return is made from the total amount of sales of  
11 tangible personal property and taxable services rendered during such period in the course of such  
12 business, after deductions allowed by law have been made;

13 (6) Receipts during the period for which the return is made from charge and time sales of  
14 tangible personal property made and taxable services rendered prior to such period in the course of  
15 such business, after deductions allowed by law have been made;

16 (7) Gross receipts during the period for which the return is made from sales of tangible  
17 personal property and taxable services rendered in the course of such business upon the basis of  
18 which the tax is imposed; and

19 (8) Such other pertinent information as the director may require.

20 3. In making such return, the retailer shall determine the market value of any consideration,  
21 other than money, received in connection with the sale of any tangible personal property in the  
22 course of the business and shall include such value in the return. Such value shall be subject to  
23 review and revision by the director as hereinafter provided. Refunds made by a retailer during the  
24 period for which the return is made on account of tangible personal property returned to the retailer  
25 shall be allowed as a deduction under subdivision (4) of subsection 2 of this section in case the  
26 retailer has included the receipts from such sale in a return made by such retailer and paid taxes on  
27 such sale. The retailer shall, at the time of making such return, pay to the director the amount of tax  
28 owed, except as otherwise provided in this section. The director may extend the time for making  
29 returns and paying the tax required by this section for any period not to exceed sixty days under  
30 such rules and regulations as the director of revenue may prescribe.

31 4. The director shall only require a single tax return for each taxing period and such return  
32 shall include only the taxing jurisdictions in which the seller makes sales within the state. With each  
33 return, the person shall remit to the director of revenue the full amount of the tax due.

34 [3.] 5. In case of charge and time sales the gross receipts thereof shall be included as sales  
35 in the returns as and when payments are received by the person, without any deduction therefrom  
36 whatsoever.

37 [4.] 6. If an error or omission is discovered in a return or a change be necessary to show the  
38 true facts, the error may be corrected, the omission supplied, or the change made in the return next  
39 filed with the director for the filing period immediately following the filing period in which the  
40 error was made or the omission occurred, as prescribed by law, except that no refund under this  
41 chapter shall be allowed for any amount of tax paid by a seller which is based upon charges incident



1 to credit card discounts. Any other omission or error must be corrected by filing an amended return  
2 for the erroneously reported period if the amount of tax is less than that originally reported, or an  
3 additional return if the amount of tax is greater than that originally reported. An additional return  
4 shall be deemed filed on the date the envelope in which it is mailed is postmarked or the date it is  
5 received by the director, whichever is earlier. Any payment of tax, interest, penalty or additions to  
6 tax shall be deemed filed on the date the envelope containing the payment is postmarked or the date  
7 the payment is received by the director, whichever is earlier. If a refund or credit results from the  
8 filing of an amended return, no refund or credit shall be allowed unless an application for refund or  
9 credit is properly completed and submitted to the director pursuant to section 144.190.

10 [5.] 7. The amount of gross receipts from sales and the amount of tax due returned by the  
11 person, as well as all matters contained in the return, is subject to review and revision in the manner  
12 herein provided for the correction of the returns.

13 144.105. 1. A seller shall be allowed a deduction from taxable sales for bad debts  
14 attributable to taxable sales of such seller that have become uncollectable. Any deduction taken that  
15 is attributed to bad debts shall not include interest.

16 2. The amount of the bad debt deduction shall be calculated pursuant to 26 U.S.C. Section  
17 166(b), except that such amount shall be adjusted to exclude financing charges or interest, sales or  
18 use taxes charged on the purchase price, uncollectable amounts on property that remain in the  
19 possession of the seller until the full purchase price is paid, and expenses incurred in attempting to  
20 collect any debt or repossessed property.

21 3. Bad debts may be deducted on the return for the period during which the bad debt is  
22 written off as uncollectable in the seller's books and records and is eligible to be deducted for  
23 federal income tax purposes. For purposes of this subsection, a seller who is not required to file  
24 federal income tax returns may deduct a bad debt on a return filed for the period in which the bad  
25 debt is written off as uncollectable in the seller's books and records and would be eligible for a bad  
26 debt deduction for federal income tax purposes if the seller was required to file a federal income tax  
27 return.

28 4. If a deduction is taken for a bad debt and the debt is subsequently collected in whole or in  
29 part, the tax on the amount so collected shall be paid and reported on the return filed for the period  
30 in which the collection is made.

31 5. When the amount of bad debt exceeds the amount of taxable sales for the period during  
32 which the bad debt is written off, a refund claim may be filed by the seller within the applicable  
33 statute of limitations for refund claim; however, the statute of limitations shall be measured from the  
34 due date of the return on which the bad debt could first be claimed.

35 6. Where filing responsibilities have been assumed by a certified service provider, such  
36 service provider may claim, on behalf of the seller, any bad debt allowance provided by this section.  
37 The certified service provider shall credit or refund the full amount of any bad debt allowance or  
38 refund received to the seller.

39 7. For the purposes of reporting a payment received on a previously claimed bad debt, any  
40 payments made on a debt or account shall first be applied proportionally to the taxable price of the  
41 property or service and the sales tax thereon, and secondly to interest, service charges, and any other

1 charges.

2 8. In situations where the books and records of the seller or certified service provider on  
3 behalf of the seller claiming the bad debt allowance support an allocation of the bad debts among  
4 the member states, such an allocation shall be permitted.

5 144.111. 1. (1) All retail sales in Missouri, excluding leases and rentals, of tangible  
6 personal property or digital goods shall be sourced to the location where the order is received by the  
7 seller.

8 (2) This subsection shall apply only if:

9 (a) The location where receipt of the product by the purchaser occurs is determined in  
10 accordance with subsection 2 of this section; and

11 (b) At the time the order is received, the record keeping system of the seller used to  
12 calculate the proper amount of sales or use tax to be imposed captures the location where the order  
13 is received.

14 (3) If the sale is sourced under this section to the location where the order is received by the  
15 seller, only the sales tax for the location where the order is received by the seller may be levied. No  
16 additional sales or use tax based on the location where the product is delivered to the purchaser may  
17 be levied on that sale. The purchaser shall not be entitled to any refund if the combined state and  
18 local rate or rates at the location where the product is received by the purchaser is lower than the  
19 rate where the order is received by the seller.

20 (4) A purchaser shall have no additional liability to the state for tax, penalty, or interest on a  
21 sale for which the purchaser remits tax to the seller in the amount invoiced by the seller if such  
22 invoice amount is calculated at either the rate applicable to the location where receipt by the  
23 purchaser occurs or at the rate applicable to the location where the order is received by the seller. A  
24 purchaser may rely on a written representation by the seller as to the location where the order for  
25 such sale was received by the seller. When the purchaser does not have a written representation by  
26 the seller as to the location where the order for such sale was received by the seller, the purchaser  
27 may use a location indicated by a business address for the seller that is available from the business  
28 records of the purchaser that are maintained in the ordinary course of the purchaser's business to  
29 determine the rate applicable to the location where the order was received.

30 (5) The location where the order is received by or on behalf of the seller means the physical  
31 location of a seller or third party such as an established outlet, office location, or automated order  
32 receipt system operated by or on behalf of the seller where an order is initially received by or on  
33 behalf of the seller and not where the order may be subsequently accepted, completed, or fulfilled.  
34 An order is received when all of the information from the purchaser necessary to the determination  
35 whether the order can be accepted has been received by or on behalf of the seller. The location from  
36 which a product is shipped shall not be used in determining the location where the order is received  
37 by the seller.

38 (6) When taxable services are sold with tangible personal property or digital products  
39 pursuant to a single contract or in the same transaction, are billed on the same billing statement or  
40 statements, and, because of the application of this section, would be sourced to different  
41 jurisdictions, this subsection shall apply to determine the source for tax.

1        2. Except as provided in section 144.112, when the location where the order is received by  
2 the seller and the location where the receipt of the product by the purchaser or the purchaser's  
3 donee, as designated by the purchaser, occurs are in different states, the retail sale, excluding lease  
4 or rental, of a product shall be sourced as follows:

5        (1) When the product is received by the purchaser at a business location of the seller, the  
6 sale shall be sourced to such business location;

7        (2) When the product is not received by the purchaser at a business location of the seller, the  
8 sale shall be sourced to the location where receipt by the purchaser or the purchaser's donee, as  
9 designated by the purchaser, occurs, including the location indicated by instructions for delivery to  
10 the purchaser or donee, known to the seller;

11        (3) When subdivisions (1) and (2) of this subsection do not apply, the sale shall be sourced  
12 to the location indicated by an address for the purchaser that is available from the business records  
13 of the seller that are maintained in the ordinary course of the seller's business when use of this  
14 address shall not constitute bad faith;

15        (4) When subdivisions (1), (2), and (3) of this subsection do not apply, the sale shall be  
16 sourced to the location indicated by an address for the purchaser obtained during the consummation  
17 of the sale, including the address of a purchaser's payment instrument, if no other address is  
18 available, when use of this address shall not constitute bad faith; and

19        (5) When none of the previous rules of subdivisions (1), (2), (3), and (4) of this subsection  
20 do not apply, including the circumstances in which the seller is without sufficient information to  
21 apply the previous rules, then the location will be determined by the address from which tangible  
22 personal property was shipped, from which the digital good or computer software delivered  
23 electronically was first available for transmission from the seller, or from which the service was  
24 provided, disregarding for these purposes any location that merely provided the digital transfer of  
25 the product sold.

26        3. Notwithstanding subsections 1 and 2 of this section, all sales of motor vehicles, trailers,  
27 semitrailers, watercraft, and aircraft that do not qualify as transportation equipment shall be sourced  
28 to the address of the owner thereof.

29        4. The lease or rental of tangible personal property, other than property identified in  
30 subsection 2 or 3 of this section, shall be sourced as follows:

31        (1) For a lease or rental that requires recurring periodic payments, the first periodic payment  
32 is sourced the same as a retail sale in accordance with the provisions of subsection 1 of this section.  
33 Periodic payments made subsequent to the first payment are sourced to the primary property  
34 location for each period covered by the payment. The primary property location shall be as  
35 indicated by an address for the property provided by the lessee that is available to the lessor from its  
36 records maintained in the ordinary course of business, when use of this address shall not constitute  
37 bad faith. The property location shall not be altered by intermittent use at different locations, such  
38 as use of business property that accompanies employees on business trips and service calls;

39        (2) For a lease or rental that does not require recurring periodic payments, the payment is  
40 sourced the same as a retail sale in accordance with the provisions of subsection 1 of this section;  
41 and

(3) This subsection shall not affect the imposition or computation of sales or use tax on leases or rentals based on a lump sum or accelerated basis, or on the acquisition of property for lease.

5. The lease or rental of motor vehicles, trailers, semitrailers, or aircraft that do not qualify as transportation equipment, as defined in section 144.010, shall be sourced as follows:

(1) For a lease or rental that requires recurring periodic payments, each periodic payment is sourced to the primary property location. The primary property location shall be as indicated by an address for the property provided by the lessee that is available to the lessor from its records maintained in the ordinary course of business, when use of such address does not constitute bad faith. Such location shall not be altered by intermittent use at different locations;

(2) For a lease or rental that does not require recurring periodic payments, the payment is sourced the same as a retail sale in accordance with the provisions of subsection 1 of this section; and

(3) This subsection shall not affect the imposition or computation of sales or use tax on leases or rentals based on a lump sum or accelerated basis, or on the acquisition of property for lease.

6. The retail sale, including lease or rental, of transportation equipment shall be sourced the same as a retail sale in accordance with the provisions of subsection 1 of this section, notwithstanding the exclusion of lease or rental in subsection 1 of this section.

144.112. 1. The retail sale of a product shall be sourced in accordance with section 144.111. The provisions of section 144.111 shall apply regardless of the characterization of a product as tangible personal property, a digital good, or a service. The provisions of section 144.111 shall only apply to determine a seller's obligation to pay or collect and remit sales or use tax with respect to the seller's retail sale of a product. The provisions of this subsection shall not affect the obligation of a purchaser or lessee to remit tax on the use of the product to the taxing jurisdictions of that use.

2. Section 144.111 shall not apply to sales or use taxes levied on the following:

(1) Retail sales or transfers of watercraft, modular homes, manufactured homes, or mobile homes; and

(2) Telecommunications services and ancillary services.

144.113. 1. (1) A purchaser of advertising and promotional direct mail may provide the seller with either:

(a) A direct pay permit;

(b) An agreement certificate of exemption claiming direct mail or other written statement approved, authorized, or accepted by the state; or

(c) Information showing the jurisdictions to which the advertising and promotional direct mail is to be delivered to recipients.

(2) If the purchaser provides the permit, certificate, or statement referred to in paragraph (a) or (b) of subdivision (1) of subsection 1 of this section, the seller, in the absence of bad faith, is relieved of all obligations to collect, pay, or remit any tax on any transaction involving advertising and promotional direct mail to which the permit, certificate, or statement applies. The purchaser shall source the sale to the jurisdictions to which the advertising and promotional direct mail is to be

1 delivered to the recipients and shall report and pay any applicable tax due.

2 (3) If the purchaser provides the seller information showing the jurisdictions to which the  
3 advertising and promotional direct mail is to be delivered to recipients, the seller shall source the  
4 sale to the jurisdictions to which the advertising and promotional direct mail is to be delivered and  
5 shall collect and remit the applicable tax. In the absence of bad faith, the seller is relieved of any  
6 further obligation to collect any additional tax on the sale of advertising and promotional direct mail  
7 where the seller has sourced the sale according to the delivery information provided by the  
8 purchaser.

9 (4) If the purchaser does not provide the seller with any of the items listed in paragraph (a),  
10 (b), or (c) of subdivision (1) of subsection 1 of this section, the sale shall be sourced according to  
11 subdivision (5) of subsection 2 of section 144.111. The state to which the advertising and  
12 promotional direct mail is delivered may disallow credit for tax paid on sales sourced under this  
13 subdivision.

14 (5) Notwithstanding section 144.111, this subsection shall apply to sales of advertising and  
15 promotional direct mail.

16 2. (1) Except as otherwise provided in this subsection, sales of other direct mail are sourced  
17 in accordance with subdivision (3) of subsection 2 of section 144.111.

18 (2) A purchaser of other direct mail may provide the seller with either:

19 (a) A direct pay permit; or

20 (b) An agreement certificate of exemption claiming direct mail or other written statement  
21 approved, authorized, or accepted by the state.

22 (3) If the purchaser provides the permit, certificate, or statement referred to in paragraph (a)  
23 or (b) of subdivision (2) of this subsection, the seller, in the absence of bad faith, is relieved of all  
24 obligations to collect, pay, or remit any tax on any transaction involving other direct mail to which  
25 the permit, certificate, or statement apply. Notwithstanding subdivision (1) of this subsection, the  
26 sale shall be sourced to the jurisdictions to which the other direct mail is to be delivered to the  
27 recipients, and the purchaser shall report and pay applicable tax due.

28 (4) Notwithstanding section 144.111, this subsection shall apply to sales of other direct  
29 mail.

30 3. (1) (a) This section applies to a transaction characterized under state law as the sale of  
31 services only if the service is an integral part of the production and distribution of printed material  
32 that meets the definition of direct mail; and

33 (b) This section shall not apply to any transaction that includes the development of billing  
34 information or the provision of any data processing service that is more than incidental regardless of  
35 whether advertising and promotional direct mail is included in the same mailing.

36 (2) If a transaction is a bundled transaction that includes advertising and promotion direct  
37 mail, this section applies only if the primary purpose of the transaction is the sale of products or  
38 services that meet the definition of advertising and promotional direct mail.

39 (3) Nothing in this section shall limit any purchaser's:

40 (a) Obligation for sales or use tax to any state to which the direct mail is delivered;

41 (b) Right under local, state, federal, or constitutional law to a credit for sales or use taxes

1 legally due and paid to other jurisdictions; or

2 (c) Right to a refund of sales or use taxes overpaid to any jurisdiction.

3 (4) This section applies for purposes of uniformly sourcing direct mail transactions and  
4 shall not impose requirements on states regarding the taxation of products that meet the definition of  
5 direct mail or to the application of sales for resale or other exemptions.

6 144.114. 1. The state shall review software submitted to the streamlined sales and use tax  
7 governing board for certification as a certified automated system (CAS) under section 501 of the  
8 streamlined sales and use tax agreement. Such review shall include a review to determine that the  
9 program adequately classifies the state's product-based exemptions. Upon completion of the review,  
10 the state shall certify to the governing board its acceptance or rejection of the classifications made  
11 by the system. The state shall relieve a certified service provider (CSP) or model 2 seller from  
12 liability to this state and its local jurisdictions for failure to collect sales or use taxes resulting from  
13 the CSP or model 2 seller's reliance on the certification provided by the state.

14 2. The streamlined sales and use tax governing board and this state shall not be responsible  
15 for classification of an item or transaction with the product-based exemptions. The relief from  
16 liability provided in this section shall not be available for a CSP or model 2 seller that has  
17 incorrectly classified an item or transaction into a product-based exemption certified by this state.  
18 This subsection shall apply to the individual listing of items or transactions within a product  
19 definition approved by the governing board or the state.

20 3. If the state determines that an item or transaction is incorrectly classified as to its  
21 taxability, it shall notify the CSP or model 2 seller of the incorrect classification. The CSP or model  
22 2 seller shall have ten days to revise the classification after receipt of notice from the state of the  
23 determination. Upon expiration of the ten days, such CSP or model 2 seller shall be liable for  
24 failure to collect the correct amount of sales or use taxes due and owing to the state.

25 144.123. 1. The director shall provide and maintain a database that describes boundary  
26 changes for all taxing jurisdictions and the effective dates of such changes for sales and use tax  
27 purposes.

28 2. The director shall provide and maintain a database of all sales and use tax rates for all  
29 taxing jurisdictions. For the identification of counties and cities, codes corresponding to the rates  
30 shall be provided according to Federal Information Processing Standards (FIPS) as developed by the  
31 National Institute of Standards and Technology. For the identification of all other jurisdictions,  
32 codes corresponding to the rates shall be in a format determined by the director.

33 3. The director shall provide and maintain a database that assigns each five- and nine-digit  
34 zip code to the proper rates and taxing jurisdictions. The lowest combined tax rate imposed in the  
35 zip code area shall apply if the area includes more than one tax rate in any level of taxing  
36 jurisdiction. If a nine-digit zip code designation is not available for a street address, or if a seller or  
37 a certified service provider (CSP) is unable to determine the nine-digit zip code designation  
38 applicable to a purchase after exercising due diligence to determine the designation, the seller or  
39 CSP may apply the rate for the five-digit zip code area. For purposes of this section, there shall be a  
40 rebuttable presumption that a seller or CSP has exercised due diligence if the seller has attempted to  
41 determine the nine-digit zip code designation by utilizing software approved by the secretary that

1 makes this designation from the street address and the five-digit zip code applicable to a purchase.

2 4. The director may provide address-based boundary database records for assigning taxing  
3 jurisdictions and associated rates that shall be in addition to the requirements of subsection 3 of this  
4 section. The database records shall be in the same approved format as the database records required  
5 under subsection 3 of this section and shall meet the requirements developed pursuant to the federal  
6 Mobile Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If the director develops  
7 address-based assignment database records pursuant to the agreement, sellers that register under the  
8 agreement shall be required to use such database. A seller or CSP shall use such database records in  
9 place of the five- and nine-digit zip code database records provided for in subsection 3 of this  
10 section. If a seller or CSP is unable to determine the applicable rate and jurisdiction using an  
11 address-based database record after exercising due diligence, the seller or CSP may apply the nine-  
12 digit zip code designation applicable to a purchase. If a nine-digit zip code designation is not  
13 available for a street address or if a seller or CSP is unable to determine the nine-digit zip code  
14 designation applicable to a purchase after exercising due diligence to determine the designation, the  
15 seller or CSP may apply the rate for the five-digit zip code area. For the purposes of this section,  
16 there shall be a rebuttable presumption that a seller or CSP has exercised due diligence if the seller  
17 or CSP has attempted to determine the tax rate and jurisdiction by utilizing software approved by  
18 the director and makes the assignment from the address and zip code information applicable to the  
19 purchase. If the director has met the requirements of subsection 3 of this section, the director may  
20 also elect to certify vendor provided address-based databases for assigning tax rates and  
21 jurisdictions. The databases shall be in the same approved format as the database records under this  
22 section and meet the requirements developed pursuant to the federal Mobile Telecommunications  
23 Sourcing Act, 4 U.S.C. Section 119(a). If the director certifies a vendor address-based database, a  
24 seller or CSP may use such database in place of the database provided for in this subsection.

25 5. The electronic databases provided for in subsections 1, 2, 3, and 4 of this section shall be  
26 in downloadable format as determined by the director. The databases may be directly provided by  
27 the director or provided by a vendor as designated by the director. A database provided by a vendor  
28 as designated by the director shall be applicable and subject to the provisions of section 144.1031  
29 and this section. The databases shall be provided at no cost to the user of the database. The  
30 provisions of subsections 3 and 4 of this section shall not apply when the purchased product is  
31 received by the purchaser at the business location of the seller.

32 6. No seller or CSP shall be liable for reliance upon erroneous data provided by the director  
33 on tax rates, boundaries, or taxing jurisdiction assignments.

34 144.124. 1. The director shall complete a taxability matrix. The state's entries in the matrix  
35 shall be provided and maintained by the director in a database that is in a downloadable format.

36 2. The director shall provide reasonable notice of changes in the taxability of the products  
37 or services listed in the taxability matrix.

38 3. A seller or certified service provider (CSP) shall be relieved from liability to this state or  
39 any local taxing jurisdiction for having charged and collected the incorrect amount of state or local  
40 sales or use tax resulting from such seller's or CSP's reliance upon erroneous data provided by the  
41 director in the taxability matrix.

144.125. 1. (1) Amnesty shall be granted for uncollected or unpaid sales or use tax to a seller who registers to pay or to collect and remit applicable sales or use tax on sales made to purchasers in this state in accordance with the terms of the agreement, provided that the seller was not so registered in this state in the twelve-month period preceding the effective date of this state's participation in the agreement.

(2) Amnesty shall preclude assessment for uncollected or unpaid sales or use tax together with penalty or interest for sales made during the period the seller was not registered in this state, provided registration occurs within twelve months of the effective date of this state's participation in the agreement.

(3) Amnesty shall be provided if this state joins the agreement after the seller has registered.

2. Amnesty shall not be available to a seller with respect to any matter or matters for which the seller received notice of the commencement of an audit and for which audit is not yet finally resolved, including any related administrative and judicial processes. The amnesty shall not be available for sales or use taxes already paid or remitted to this state or to taxes collected by the seller.

3. Amnesty provided under this section shall be fully effective, absent the seller's fraud or intentional misrepresentation of a material fact, as long as the seller continues registration and payment or collection and remittance of applicable sales or use taxes for a period of at least thirty-six months. The statute of limitations applicable to asserting a tax liability during this thirty-six month period shall be tolled.

4. Amnesty provided under this section shall be applicable only to sales or use taxes due from a seller in its capacity as a seller and not to sales or use taxes due from a seller in its capacity as a purchaser.

5. The provisions of this section shall become effective as of the date that the state joins and becomes a member state of the agreement.

144.140. 1. From every remittance to the director of revenue made on or before the date when the same becomes due, the person required to remit the same shall be entitled to deduct and retain an amount equal to two percent thereof.

2. If the director of the department of revenue enters into the streamlined sales and use tax agreement under section 32.070, the director shall provide a monetary allowance from the taxes collected to each of the following:

(1) A certified service provider, in accordance with the agreement and under the terms of the contract signed with the provider, provided that such allowance shall not exceed two percent of the amount collected;

(2) Any vendor registered under the agreement that selects a certified automated system to perform part of its sales or use tax functions; or

(3) Any vendor registered under the agreement that uses a proprietary system to calculate taxes due and has entered into a performance agreement with states that are members of the streamlined sales and use tax agreement.

3. The monetary allowance provided for vendors in subdivision (2) or (3) of subsection 2 of this section shall be in an amount equal to two percent of the taxes collected.



1        4. Any vendor receiving an allowance under subsection 2 of this section shall not be entitled  
2 simultaneously to deduct the allowance provided for in subsection 1 of this section.

3        144.210. 1. The burden of proving that a sale of tangible personal property, services,  
4 substances or things was not a sale at retail shall be upon the person who made the sale, except that  
5 with respect to sales, services, or transactions provided for in section 144.070. [The seller shall  
6 obtain and maintain exemption certificates signed by the purchaser or his agent as evidence for any  
7 exempt sales claimed; provided, however, that before any administrative tribunal of this state, a  
8 seller may prove that sale is exempt from tax under this chapter in accordance with proof admissible  
9 under the applicable rules of evidence; except that when a purchaser has purchased tangible personal  
10 property or services sales tax free under a claim of exemption which is found to be improper, the  
11 director of revenue may collect the proper amount of tax, interest, additions to tax and penalty from  
12 the purchaser directly. Any tax, interest, additions to tax or penalty collected by the director from  
13 the purchaser shall be credited against the amount otherwise due from the seller on the purchases or  
14 sales where the exemption was claimed.]

15        2. If the director of revenue is not satisfied with the return and payment of the tax made by  
16 any person, he is hereby authorized and empowered to make an additional assessment of tax due  
17 from such person, based upon the facts contained in the return or upon any information within his  
18 possession or that shall come into his possession.

19        3. The director of revenue shall give to the person written notice of such additional or  
20 revised assessment by certified or registered mail to the person at his or its last known address.

21        144.212. 1. In addition to all other provisions of law provided for exemptions, when an  
22 exemption is claimed by a purchaser:

23        (1) The seller shall obtain identifying information of the purchaser and the reason for  
24 claiming a tax exemption at the time of the purchase;

25        (2) A purchaser shall not be required to provide a signature to claim an exemption from tax  
26 unless a paper exemption certificate is used;

27        (3) The seller shall use the standard form for claiming an exemption electronically  
28 prescribed by the director of the 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 of a claimed exemption regardless  
31 of the medium in which the transaction occurred;

32        (5) The seller shall maintain proper records of exempt transactions and provide such records  
33 to the director of the department of revenue or the director's designee upon request; and

34        (6) In the case of drop shipment sales, a third-party vendor such as a drop shipper, may  
35 claim a resale exemption based on an exemption certificate provided by its customer or any other  
36 acceptable information available to the third-party vendor evidencing qualification for a resale  
37 exemption, regardless of whether the customer is registered to collect and remit sales and use tax in  
38 the state where the sale is sourced.

39        2. Sellers that comply with the requirements of this section shall be relieved from collecting  
40 and remitting tax otherwise applicable if it is determined that the purchaser improperly claimed an  
41 exemption, and such purchaser shall be liable for the nonpayment of tax. Relief from liability

provided under this section shall not apply to a seller who fraudulently fails to collect tax, to a seller who solicits purchasers to participate in the unlawful claim of an exemption, to a seller who accepts an exemption certificate when the purchaser claims an entity-based exemption when the subject of the transaction sought to be covered by the exemption certificate is actually received by the purchaser at a location operated by the seller and the state in which that location resides provides an exemption certificate that clearly and affirmatively indicates that the claimed exemption is not available in such state, or to a seller who accepts an exemption certificate claiming multiple points of use for tangible personal property other than computer software for which an exemption claiming multiple points of use.

(1) A seller shall be relieved from collecting and remitting tax otherwise applicable if the seller obtains a fully completed exemption certificate or captures the relevant data elements required under the agreement within ninety days subsequent to the date of sale.

(2) If a seller fails to obtain an exemption certificate or all relevant data elements as provided in this section, the seller may, within one hundred twenty days subsequent to a request for substantiation by the director of the department of revenue or the director's designee, either prove that the transaction was not subject to tax by other means or obtain a fully completed exemption certificate from the purchaser, taken in good faith.

3. Nothing in this section shall affect the ability of the director of the department of revenue or the director's designee to require purchasers to update exemption certificate information or to reapply with the state to claim certain exemptions.

4. Notwithstanding the provisions of subsection 2 of this section to the contrary, the director shall relieve a seller of the tax otherwise applicable if the seller obtains a blanket exemption certificate for a purchaser with which the seller has a recurring business relationship. The director shall not request from the seller renewal of blanket certificates or updates of exemption certificate information or data elements when there is a recurring business relationship between the buyer and seller. For purposes of this section, a recurring business relationship exists when a period of no more than twelve months elapses between sales transactions.

144.285. 1. [In order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid fractions of pennies, the director of revenue shall establish brackets, showing the amounts of tax to be collected on sales of specified amounts, which shall be applicable to all taxable transactions] When a seller is computing the amount of tax owed by the purchaser and remitted to the state:

(1) Tax computation shall be carried to the third decimal place; and

(2) The tax shall be rounded to a whole cent using a method that rounds up to the next cent whenever the third decimal place is greater than four.

2. [In all instances where statements covering taxable purchases are rendered to the taxpayer on a monthly or other periodic basis, the amount of tax shall be determined by applying the applicable tax rate to the taxable purchases represented on the statement, rounded to the nearest whole cent, or by application of the brackets established by the director of revenue, at the option of the retail vendor] Sellers may elect to compute the tax due on a transaction on an item or an invoice

1 basis. The provision of this subsection may be applied to the aggregated state and local taxes.

2 3. No vendor or seller shall knowingly charge or receive from a purchaser as a sales tax any  
3 sum in excess of the sums provided for in this section.

4 4. [A vendor may, at his option, determine the amount charged to and received from each  
5 purchaser by use of a formula which applies the applicable tax rate to each taxable purchase,  
6 rounded to the nearest whole cent. The formula shall be uniformly and consistently applied to all  
7 purchases similarly situated.

8 5.] Amounts which a vendor charges to and receives from the purchaser in accordance with  
9 this section shall not be includable in his gross receipts if the amounts are separately charged or  
10 stated.

11 [6.] 5. If sales tax for one or more local political subdivisions is owed by a taxpayer  
12 pursuant to chapter 66, 67, 92, or 94 and that taxpayer remits less than all sales tax due for a filing  
13 period specified in section 144.080, the director of revenue shall deposit the tax remitted  
14 proportionately to each taxing jurisdiction in accordance with the percentage that each such  
15 jurisdiction's share of the tax due for the filing period bears to the total tax due from such taxpayer  
16 for such period. The unpaid balance due along with penalties and interest shall be similarly prorated  
17 among the state and all local jurisdictions for which tax was due during the filing period for which  
18 an underpayment occurs. The provisions of this subsection shall apply to all returns or remittances  
19 relating to sales made on or after January 1, 1984.

20 144.526. 1. This section shall be known and may be cited as the "Show Me Green Sales  
21 Tax Holiday".

22 2. [For purposes of this section, the following terms mean:

23 (1) "Appliance", clothes washers and dryers, water heaters, trash compactors, dishwashers,  
24 conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and freezers; and

25 (2) "Energy star certified", any appliance approved by both the United States Environmental  
26 Protection Agency and the United States Department of Energy as eligible to display the energy star  
27 label, as amended from time to time.

28 3.] In each year beginning on or after January 1, 2009, there is hereby specifically exempted  
29 from state sales tax law all retail sales of any [energy star certified] new appliance that is an energy  
30 star qualified product, up to one thousand five hundred dollars per appliance, during a seven-day  
31 period beginning at 12:01 a.m. on April nineteenth and ending at midnight on April twenty-fifth.

32 [4. A political subdivision may allow the sales tax holiday under this section to apply to its  
33 local sales taxes by enacting an ordinance to that effect. Any such political subdivision shall notify  
34 the department of revenue not less than forty-five calendar days prior to the beginning date of the  
35 sales tax holiday occurring in that year of any such ordinance or order.

36 5. This section may not apply to any retailer when less than two percent of the retailer's  
37 merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales tax  
38 refund in lieu of the sales tax holiday.]

39 144.655. 1. Every vendor, on or before the last day of the month following each calendar  
40 quarterly period of three months, shall file with the director of revenue a return of all taxes collected  
41 for the preceding quarter in the form prescribed by the director of revenue, showing the total sales

1 price of the tangible personal property sold by the vendor, the storage, use or consumption of which  
2 is subject to the tax levied by this law, and other information the director of revenue deems  
3 necessary. The return shall be accompanied by a remittance of the amount of the tax required to be  
4 collected by the vendor during the period covered by the return. Returns shall be signed by the  
5 vendor or the vendor's authorized agent. The director of revenue may promulgate rules or  
6 regulations changing the filing and payment requirements of vendors, but shall not require any  
7 vendor to file and pay more frequently than required in this section.

8         2. Where the aggregate amount of tax required to be collected by a vendor is in excess of  
9 two hundred and fifty dollars for either the first or second month of a calendar quarter, the vendor  
10 shall pay such aggregate amount for such months to the director of revenue by the twentieth day of  
11 the succeeding month. The amount so paid shall be allowed as a credit against the liability shown  
12 on the vendor's quarterly return required by this section.

13         3. Where the aggregate amount of tax required to be collected by a vendor is less than forty-  
14 five dollars in a calendar quarter, the director of revenue shall by regulation permit the vendor to file  
15 a return for a calendar year. The return shall be filed and the taxes paid on or before January thirty-  
16 first of the succeeding year.

17         4. Except as provided in subsection 5 of this section, every person purchasing tangible  
18 personal property, the storage, use or consumption of which is subject to the tax levied by sections  
19 144.600 to 144.748, who has not paid the tax due to a vendor registered in accordance with the  
20 provisions of section 144.650, shall file with the director of revenue a return for the preceding  
21 reporting period in the form and manner that the director of revenue prescribes, showing the total  
22 sales price of the tangible property purchased during the preceding reporting period and any other  
23 information that the director of revenue deems necessary for the proper administration of sections  
24 144.600 to 144.748. The return shall be accompanied by a remittance of the amount of the tax  
25 required by sections 144.600 to 144.748 to be paid by the person. Returns shall be signed by the  
26 person liable for the tax or such person's duly authorized agent. For purposes of this subsection, the  
27 reporting period shall be determined by the director of revenue and may be a calendar quarter or a  
28 calendar year. Annual returns and payments required by the director pursuant to this subsection  
29 shall be due on or before April fifteenth of the year for the preceding calendar year and quarterly  
30 returns and payments shall be due on or before the last day of the month following each calendar  
31 period of three months. Upon the taxpayer's request, the director may allow the filing of such  
32 returns and payments on a monthly basis. If a taxpayer elects to file a monthly return and payment,  
33 such return and payment shall be due on or before the twentieth day of the succeeding month.

34         5. Any person purchasing tangible personal property subject to the taxes imposed by  
35 sections 144.600 to 144.748 shall not be required to file a use tax return with the director of revenue  
36 if such purchases on which such taxes were not paid do not exceed in the aggregate two thousand  
37 dollars in any calendar year.

38         6. Nothing in subsection 5 of this section shall relieve a vendor of liability to collect the tax  
39 imposed pursuant to sections 144.600 to 144.748 on the total gross receipts of all sales of tangible  
40 personal property used, stored or consumed in this state and to remit all taxes collected to the  
41 director of revenue in accordance with the provisions of this section nor shall it relieve a purchaser

from paying such taxes to a vendor registered in accordance with the provisions of section 144.650.

7. Any out-of-state seller that is not legally required to register for use tax in this state but chooses to collect and remit use tax under sections 144.600 to 144.761 shall file a return for the calendar year. The return shall be filed and the taxes paid on or before January thirty-first of the succeeding year. In the event that any out-of-state seller that is not legally required to register for use tax in this state but chooses to collect and remit use tax under sections 144.600 to 144.761 has accumulated state and local use tax funds in an amount equal to one thousand dollars or more, such vendor shall file a return and remit the amount due for the month in which the accumulated state and local use tax funds equal or exceed one thousand dollars.

144.710. [From every remittance made by a vendor as required by sections 144.600 to 144.745 to the director of revenue on or before the date when the remittance becomes due, the vendor may deduct and retain an amount equal to two percent thereof] Sections 144.210 and 144.212, pertaining to the allowance for timely remittance of payment, are applicable to the tax levied by this law.

221.407. 1. The commission of any regional jail district may impose, by order, a sales tax in the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, or one-half of one percent on all retail sales made in such region which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525 for the purpose of providing jail services and court facilities and equipment for such region. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no order imposing a sales tax pursuant to this section shall be effective unless the commission submits to the voters of the district, on any election date authorized in chapter 115, a proposal to authorize the commission to impose a tax.

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

Shall the regional jail district of ..... (counties' names) impose a region-wide sales tax of ..... (insert amount) for the purpose of providing jail services and court facilities and equipment for the region?

☐ YES

☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon are in favor of the proposal, then the order and any amendment to such order shall be in effect on the first day of the second calendar quarter [immediately following the election approving the proposal] after the director of revenue receives notification of adoption of the local sales tax. If the proposal receives less than the required majority, the commission shall have no power to impose the sales tax authorized pursuant to this section unless and until the commission shall again have submitted another proposal to authorize the commission to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters of the district

1 voting on such proposal; however, in no event shall a proposal pursuant to this section be submitted  
2 to the voters sooner than twelve months from the date of the last submission of a proposal pursuant  
3 to this section.

4 3. All revenue received by a district from the tax authorized pursuant to this section shall be  
5 deposited in a special trust fund and shall be used solely for providing jail services and court  
6 facilities and equipment for such district for so long as the tax shall remain in effect.

7 4. Once the tax authorized by this section is abolished or terminated by any means, all funds  
8 remaining in the special trust fund shall be used solely for providing jail services and court facilities  
9 and equipment for the district. Any funds in such special trust fund which are not needed for  
10 current expenditures may be invested by the commission in accordance with applicable laws relating  
11 to the investment of other county funds.

12 5. All sales taxes collected by the director of revenue pursuant to this section on behalf of  
13 any district, less one percent for cost of collection which shall be deposited in the state's general  
14 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be  
15 deposited in a special trust fund, which is hereby created, to be known as the "Regional Jail District  
16 Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust fund shall not be  
17 deemed to be state funds and shall not be commingled with any funds of the state. The director of  
18 revenue shall keep accurate records of the amount of money in the trust fund which was collected in  
19 each district imposing a sales tax pursuant to this section, and the records shall be open to the  
20 inspection of officers of each member county and the public. Not later than the tenth day of each  
21 month the director of revenue shall distribute all moneys deposited in the trust fund during the  
22 preceding month to the district which levied the tax. Such funds shall be deposited with the  
23 treasurer of each such district, and all expenditures of funds arising from the regional jail district  
24 sales tax trust fund shall be paid pursuant to an appropriation adopted by the commission and shall  
25 be approved by the commission. Expenditures may be made from the fund for any function  
26 authorized in the order adopted by the commission submitting the regional jail district tax to the  
27 voters.

28 6. The director of revenue may authorize the state treasurer to make refunds from the  
29 amounts in the trust fund and credited to any district for erroneous payments and overpayments  
30 made, and may redeem dishonored checks and drafts deposited to the credit of such districts. If any  
31 district abolishes the tax, the commission shall notify the director of revenue of the action at least  
32 ninety days prior to the effective date of the repeal, and the director of revenue may order retention  
33 in the trust fund, for a period of one year, of two percent of the amount collected after receipt of  
34 such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks  
35 and drafts deposited to the credit of such accounts. After one year has elapsed after the effective  
36 date of abolition of the tax in such district, the director of revenue shall remit the balance in the  
37 account to the district and close the account of that district. The director of revenue shall notify  
38 each district in each instance of any amount refunded or any check redeemed from receipts due the  
39 district.

40 7. Except as provided in this section, all provisions of sections 32.085 and 32.087 shall  
41 apply to the tax imposed pursuant to this section.

8. The provisions of this section shall expire September 30, 2015.

238.235. 1. (1) Any transportation development district may by resolution impose a transportation development district sales tax on all retail sales made in such transportation development district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525, except such transportation development district sales tax shall not apply to the sale or use of motor vehicles, trailers, boats or outboard motors [nor to all sales of electricity or electrical current, water and gas, natural or artificial, nor to sales of service to telephone subscribers, either local or long distance]. Such transportation development district sales tax may be imposed for any transportation development purpose designated by the transportation development district in its ballot of submission to its qualified voters, except that no resolution enacted pursuant to the authority granted by this section shall be effective unless:

(a) The board of directors of the transportation development district submits to the qualified voters of the transportation development district a proposal to authorize the board of directors of the transportation development district to impose or increase the levy of an existing tax pursuant to the provisions of this section; or

(b) The voters approved the question certified by the petition filed pursuant to subsection 5 of section 238.207.

(2) If the transportation district submits to the qualified voters of the transportation development district a proposal to authorize the board of directors of the transportation development district to impose or increase the levy of an existing tax pursuant to the provisions of paragraph (a) of subdivision (1) of this subsection, the ballot of submission shall contain, but need not be limited to, the following language:

Shall the transportation development district of ..... (transportation development district's name) impose a transportation development district-wide sales tax at the rate of ..... (insert amount) for a period of ..... (insert number) years from the date on which such tax is first imposed for the purpose of ..... (insert transportation development purpose)?

☐ YES

☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the resolution and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the board of directors of the transportation development district shall have no power to impose the sales tax authorized by this section unless and until the board of directors of the transportation development district shall again have submitted another proposal to authorize it to impose the sales tax pursuant to the provisions of this section and such proposal is approved by a majority of the qualified voters voting thereon.

(3) [The sales tax authorized by this section shall become effective on the first day of the second calendar quarter after the department of revenue receives notification of the tax.

1           (4) In each transportation development district in which a sales tax has been imposed in the  
2 manner provided by this section, every retailer shall add the tax imposed by the transportation  
3 development district pursuant to this section to the retailer's sale price, and when so added such tax  
4 shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid, and shall  
5 be recoverable at law in the same manner as the purchase price.

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

12           (6) All revenue received by a transportation development district from the tax authorized by  
13 this section which has been designated for a certain transportation development purpose shall be  
14 deposited in a special trust fund and shall be used solely for such designated purpose. Upon the  
15 expiration of the period of years approved by the qualified voters pursuant to subdivision (2) of this  
16 subsection or if the tax authorized by this section is repealed pursuant to subsection 6 of this section,  
17 all funds remaining in the special trust fund shall continue to be used solely for such designated  
18 transportation development purpose. Any funds in such special trust fund which are not needed for  
19 current expenditures may be invested by the board of directors in accordance with applicable laws  
20 relating to the investment of other transportation development district funds.

21           [(7)] (4) The sales tax may be imposed in increments of one-eighth of one percent, up to a  
22 maximum of one percent on the receipts from the sale at retail of all tangible personal property or  
23 taxable services at retail within the transportation development district adopting such tax, if such  
24 property and services are subject to taxation by the state of Missouri pursuant to the provisions of  
25 sections 144.010 to 144.525, except such transportation development district sales tax shall not  
26 apply to the sale or use of motor vehicles, trailers, boats or outboard motors [nor to public utilities].  
27 Any transportation development district sales tax imposed pursuant to this section shall be imposed  
28 at a rate that shall be uniform throughout the district.

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

35           3. [On and after the effective date of any tax imposed pursuant to this section, the director  
36 of revenue shall perform all functions incident to the administration, collection, enforcement, and  
37 operation of the tax, and the director of revenue shall collect, in addition to all other sales taxes  
38 imposed by law, the additional tax authorized pursuant to this section. The tax imposed pursuant to  
39 this section and the taxes imposed pursuant to all other laws of the state of Missouri shall be  
40 collected together and reported upon such forms and pursuant to such administrative rules and  
41 regulations as may be prescribed by the director of revenue.



1           4. (1) All applicable provisions contained in sections 144.010 to 144.525, governing the  
2 state sales tax, sections 32.085 and 32.087 and section 32.057, the uniform confidentiality provision,  
3 shall apply to the collection of the tax imposed by this section, except as modified in this section.

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

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

13           (4) All discounts allowed the retailer pursuant to the provisions of the state sales tax laws  
14 for the collection of and for payment of taxes pursuant to such laws are hereby allowed and made  
15 applicable to any taxes collected pursuant to the provisions of this section.

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

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

28           5.] All sales taxes received by the transportation development district shall be deposited by  
29 the director of revenue in a special fund to be expended for the purposes authorized in this section.  
30 The director of revenue shall keep accurate records of the amount of money which was collected  
31 pursuant to this section, and the records shall be open to the inspection of officers of each  
32 transportation development district and the general public.

33           [6.] 4. (1) No transportation development district imposing a sales tax pursuant to this  
34 section may repeal or amend such sales tax unless such repeal or amendment will not impair the  
35 district's ability to repay any liabilities which it has incurred, money which it has borrowed or  
36 revenue bonds, notes or other obligations which it has issued or which have been issued by the  
37 commission or any local transportation authority to finance any project or projects.

38           (2) Whenever the board of directors of any transportation development district in which a  
39 transportation development sales tax has been imposed in the manner provided by this section  
40 receives a petition, signed by ten percent of the qualified voters calling for an election to repeal such  
41 transportation development sales tax, the board of directors shall, if such repeal will not impair the

district's ability to repay any liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other obligations which it has issued or which have been issued by the commission or any local transportation authority to finance any project or projects, submit to the qualified voters of such transportation development district a proposal to repeal the transportation development sales tax imposed pursuant to the provisions of this section. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal to repeal the transportation development sales tax, then the resolution imposing the transportation development sales tax, along with any amendments thereto, is repealed. If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal to repeal the transportation development sales tax, then the ordinance or resolution imposing the transportation development sales tax, along with any amendments thereto, shall remain in effect.

[7.] 5. Notwithstanding any provision of sections 99.800 to 99.865 and this section to the contrary, the sales tax imposed by a district whose project is a public mass transportation system shall not be considered economic activity taxes as such term is defined under sections 99.805 and 99.918 and shall not be subject to allocation under the provisions of subsection 3 of section 99.845, or subsection 4 of section 99.957.

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

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

238.410. 1. Any county transit authority established pursuant to section 238.400 may impose a sales tax of up to one percent on all retail sales made in such county which are subject to taxation under the provisions of sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed under the provisions of this section shall be effective unless the governing body of the county, on behalf of the transit authority, submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the transit authority to impose a tax.

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

Shall the ..... Transit Authority impose a countywide sales tax of ..... (insert amount) in order to provide revenues for the operation of transportation facilities operated by the transit authority?

☐ YES

☐ NO

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

1  
2 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
3 the proposal, then the tax shall become effective on the first day of the second calendar quarter  
4 following notification to the department of revenue of adoption of the tax. If a majority of the votes  
5 cast by the qualified voters voting are opposed to the proposal, then the transit authority shall have  
6 no power to impose the sales tax authorized by this section unless and until another proposal to  
7 authorize the transit authority to impose the sales tax authorized by this section has been submitted  
8 and such proposal is approved by a majority of the qualified voters voting thereon.

9         3. All revenue received by the transit authority from the tax authorized under the provisions  
10 of this section shall be deposited in a special trust fund and shall be used solely by the transit  
11 authority for construction, purchase, lease, maintenance and operation of transportation facilities  
12 located within the county for so long as the tax shall remain in effect. Any funds in such special  
13 trust fund which are not needed for current expenditures may be invested by the transit authority in  
14 accordance with applicable laws relating to the investment of county funds.

15         4. No transit authority imposing a sales tax pursuant to this section may repeal or amend  
16 such sales tax unless such repeal or amendment is submitted to and approved by the voters of the  
17 county in the same manner as provided in subsection 1 of this section for approval of such tax.  
18 Whenever the governing body of any county in which a sales tax has been imposed in the manner  
19 provided by this section receives a petition, signed by ten percent of the registered voters of such  
20 county voting in the last gubernatorial election, calling for an election to repeal such sales tax, the  
21 governing body shall submit to the voters of such county a proposal to repeal the sales tax imposed  
22 under the provisions of this section. If a majority of the votes cast on the proposal by the registered  
23 voters voting thereon are in favor of the proposal to repeal the sales tax, then such sales tax is  
24 repealed. If a majority of the votes cast by the registered voters voting thereon are opposed to the  
25 proposal to repeal the sales tax, then such sales tax shall remain in effect.

26         5. The sales tax imposed under the provisions of this section shall impose upon all sellers a  
27 tax for the privilege of engaging in the business of selling tangible personal property or rendering  
28 taxable services at retail to the extent and in the manner provided in sections 144.010 to 144.525  
29 and the rules and regulations of the director of revenue issued pursuant thereto; except that the rate  
30 of the tax shall be the rate approved pursuant to this section. The amount reported and returned to  
31 the director of revenue by the seller shall be computed on the basis of the combined rate of the tax  
32 imposed by sections 144.010 to 144.525 and the tax imposed by this section, plus any amounts  
33 imposed under other provisions of law.

34         6. After the effective date of any tax imposed under the provisions of this section, the  
35 director of revenue shall perform all functions incident to the administration, collection,  
36 enforcement, and operation of the tax, and the director of revenue shall collect in addition to the  
37 sales tax for the state of Missouri the additional tax authorized under the authority of this section.  
38 The tax imposed under this section and the tax imposed under the sales tax law of the state of  
39 Missouri shall be collected together and reported upon such forms and under such administrative  
40 rules and regulations as may be prescribed by the director of revenue. In order to permit sellers  
41 required to collect and report the sales tax to collect the amount required to be reported and

1 remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy of the  
2 tax, and in order to avoid fractions of pennies, the applicable provisions of section 144.285 shall  
3 apply to all taxable transactions.

4 7. All applicable provisions contained in sections 144.010 to 144.525 governing the state  
5 sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of  
6 the tax imposed by this section, except as modified in this section. All exemptions granted to  
7 agencies of government, organizations, persons and to the sale of certain articles and items of  
8 tangible personal property and taxable services under the provisions of sections 144.010 to 144.525  
9 are hereby made applicable to the imposition and collection of the tax imposed by this section. The  
10 same sales tax permit, exemption certificate and retail certificate required by sections 144.010 to  
11 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of  
12 this section, and no additional permit or exemption certificate or retail certificate shall be required;  
13 except that the director of revenue may prescribe a form of exemption certificate for an exemption  
14 from the tax imposed by this section. All discounts allowed the retailer under the provisions of the  
15 state sales tax law for the collection of and for payment of taxes under chapter 144 are hereby  
16 allowed and made applicable to any taxes collected under the provisions of this section. The  
17 penalties provided in section 32.057 and sections 144.010 to 144.525 for a violation of those  
18 sections are hereby made applicable to violations of this section.

19 8. [For the purposes of a sales tax imposed pursuant to this section, all retail sales shall be  
20 deemed to be consummated at the place of business of the retailer, except for tangible personal  
21 property sold which is delivered by the retailer or his agent to an out-of-state destination or to a  
22 common carrier for delivery to an out-of-state destination and except for the sale of motor vehicles,  
23 trailers, boats and outboard motors, which is provided for in subsection 12 of this section. In the  
24 event a retailer has more than one place of business in this state which participates in the sale, the  
25 sale shall be deemed to be consummated at the place of business of the retailer where the initial  
26 order for the tangible personal property is taken, even though the order must be forwarded  
27 elsewhere for acceptance, approval of credit, shipment or billing. A sale by a retailer's employee  
28 shall be deemed to be consummated at the place of business from which he works.

29 9.] All sales taxes collected by the director of revenue under this section on behalf of any  
30 transit authority, less one percent for cost of collection which shall be deposited in the state's general  
31 revenue fund after payment of premiums for surety bonds as provided in this section, shall be  
32 deposited in the state treasury in a special trust fund, which is hereby created, to be known as the  
33 "County Transit Authority Sales Tax Trust Fund". The moneys in the county transit authority sales  
34 tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of  
35 the state. The director of revenue shall keep accurate records of the amount of money in the trust  
36 fund which was collected in each transit authority imposing a sales tax under this section, and the  
37 records shall be open to the inspection of officers of the county and the public. Not later than the  
38 tenth day of each month the director of revenue shall distribute all moneys deposited in the trust  
39 fund during the preceding month to the transit authority which levied the tax.

40 [10.] 9. The director of revenue may authorize the state treasurer to make refunds from the  
41 amounts in the trust fund and credited to any transit authority for erroneous payments and

overpayments made, and may authorize the state treasurer to redeem dishonored checks and drafts deposited to the credit of such transit authorities. If any transit authority abolishes the tax, the transit authority shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such transit authority, the director of revenue shall authorize the state treasurer to remit the balance in the account to the transit authority and close the account of that transit authority. The director of revenue shall notify each transit authority of each instance of any amount refunded or any check redeemed from receipts due the transit authority. The director of revenue shall annually report on his management of the trust fund and administration of the sales taxes authorized by this section. He shall provide each transit authority imposing the tax authorized by this section with a detailed accounting of the source of all funds received by him for the transit authority.

[11.] 10. The director of revenue and any of his deputies, assistants and employees who shall have any duties or responsibilities in connection with the collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting, or recording of funds which come into the hands of the director of revenue under the provisions of this section shall enter a surety bond or bonds payable to any and all transit authorities in whose behalf such funds have been collected under this section in the amount of one hundred thousand dollars; but the director of revenue may enter into a blanket bond or bonds covering himself and all such deputies, assistants and employees. The cost of the premium or premiums for the surety bond or bonds shall be paid by the director of revenue from the share of the collection retained by the director of revenue for the benefit of the state.

[12.] 11. Sales taxes imposed pursuant to this section and use taxes on the purchase and sale of motor vehicles, trailers, boats, and outboard motors shall not be collected and remitted by the seller, but shall be collected by the director of revenue at the time application is made for a certificate of title, if the address of the applicant is within a county where a sales tax is imposed under this section. The amounts so collected, less the one percent collection cost, shall be deposited in the county transit authority sales tax trust fund. The purchase or sale of motor vehicles, trailers, boats, and outboard motors shall be deemed to be consummated at the address of the applicant. As used in this subsection, the term "boat" shall only include motorboats and vessels as the terms "motorboat" and "vessel" are defined in section 306.010.

[13.] 12. In any county where the transit authority sales tax has been imposed, if any person is delinquent in the payment of the amount required to be paid by him under this section or in the event a determination has been made against him for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525. Where the director of revenue has determined that suit must be filed against any person for the collection of delinquent taxes due the state under the state sales tax law, and where such person is also delinquent in payment of taxes under this section, the director of revenue shall notify the transit authority to which delinquent taxes are due under this section by United States registered mail or certified mail at least ten days before turning the case

over to the attorney general. The transit authority, acting through its attorney, may join in such suit as a party plaintiff to seek a judgment for the delinquent taxes and penalty due such transit authority. In the event any person fails or refuses to pay the amount of any sales tax due under this section, the director of revenue shall promptly notify the transit authority to which the tax would be due so that appropriate action may be taken by the transit authority.

[14.] 13. Where property is seized by the director of revenue under the provisions of any law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax imposed by this section, the director of revenue shall permit the transit authority to join in any sale of property to pay the delinquent taxes and penalties due the state and to the transit authority under this section. The proceeds from such sale shall first be applied to all sums due the state, and the remainder, if any, shall be applied to all sums due such transit authority under this section.

[15. The transit authority created under the provisions of sections 238.400 to 238.412 shall notify any and all affected businesses of the change in tax rate caused by the imposition of the tax authorized by sections 238.400 to 238.412.

16.] 14. In the event that any transit authority in any county with a charter form of government and with more than two hundred fifty thousand but fewer than three hundred fifty thousand inhabitants submits a proposal in any election to increase the sales tax under this section, and such proposal is approved by the voters, the county shall be reimbursed for the costs of submitting such proposal from the funds derived from the tax levied under this section.

15. Except as provided in sections 238.400 to 238.412, all provisions of sections 32.085 to 32.087 shall apply to the tax imposed under sections 238.410 to 238.412.

[66.601. The duties of the director of revenue with respect to the allocation, division and distribution of sales and use tax proceeds determined to be due any county of the first classification having a charter form of government and having a population of nine hundred thousand or more inhabitants and all municipalities within such county, resulting from taxes levied or imposed under the authority of sections 66.600 to 66.630, section 144.748, and sections 94.850 to 94.857, may be delegated to the county levying the county sales tax under sections 66.600 to 66.630, at the discretion of the director of revenue and with the consent of the county. Notwithstanding the provisions of section 32.057 to the contrary, if such duties are so assigned, the director of revenue shall furnish the county with sufficient information to perform such duties in such form as may be agreed upon by the director and the county at no cost to the county. The county shall be bound by the provisions of section 32.057, and shall use any information provided by the director of revenue under the provisions of this section solely for the purpose of allocating, dividing and distributing such sales and use tax revenues. The county shall exercise all of the director's powers and duties with respect to such allocation, division and distribution, and shall receive no fee for carrying out such powers and duties.]

[67.1713. Beginning January 1, 2002, there is hereby specifically exempted

1 from the tax imposed pursuant to section 67.1712 all sales of food as defined by  
2 section 144.014.]

3  
4 [67.1971. All entities remitting the sales tax authorized pursuant to section  
5 67.1959 shall have their liability reduced by an amount equal to twenty-five percent  
6 of any taxes collected and remitted pursuant to sections 94.802 to 94.805.]

7  
8 [144.069. All sales taxes associated with the titling of motor vehicles,  
9 trailers, boats and outboard motors under the laws of Missouri shall be imposed at  
10 the rate in effect at the location of the address of the owner thereof, and all sales  
11 taxes associated with the titling of vehicles under leases of over sixty-day duration of  
12 motor vehicles, trailers, boats and outboard motors shall be imposed at the rate in  
13 effect, unless the vehicle, trailer, boat or motor has been registered and sales taxes  
14 have been paid prior to the consummation of the lease agreement at the location of  
15 the address of the lessee thereof on the date the lease is consummated, and all  
16 applicable sales taxes levied by any political subdivision shall be collected and  
17 remitted on such sales from the purchaser or lessee by the state department of  
18 revenue on that basis.]

19  
20 [144.517. In addition to the exemptions granted pursuant to section 144.030,  
21 there shall also be exempted from state sales and use taxes all sales of textbooks, as  
22 defined by section 170.051, when such textbook is purchased by a student who  
23 possesses proof of current enrollment at any Missouri public or private university,  
24 college or other postsecondary institution of higher learning offering a course of  
25 study leading to a degree in the liberal arts, humanities or sciences or in a  
26 professional, vocational or technical field, provided that the books which are exempt  
27 from state sales tax are those required or recommended for a class. Upon request the  
28 institution or department must provide at least one list of textbooks to the bookstore  
29 each semester. Alternately, the student may provide to the bookstore a list from the  
30 instructor, department or institution of his or her required or recommended  
31 textbooks. This exemption shall not apply to any locally imposed sales or use tax.]

32  
33 [144.605. The following words and phrases as used in sections 144.600 to  
34 144.745 mean and include:

35 (1) "Calendar quarter", the period of three consecutive calendar months  
36 ending on March thirty-first, June thirtieth, September thirtieth or December thirty-  
37 first;

38 (2) "Engages in business activities within this state" includes:

39 (a) Maintaining or having a franchisee or licensee operating under the seller's  
40 trade name in this state if the franchisee or licensee is required to collect sales tax  
41 pursuant to sections 144.010 to 144.525;

1 (b) Soliciting sales or taking orders by sales agents or traveling  
2 representatives;

3 (c) A vendor is presumed to engage in business activities within this state if  
4 any person, other than a common carrier acting in its capacity as such, that has  
5 substantial nexus with this state:

6 a. Sells a similar line of products as the vendor and does so under the same  
7 or a similar business name;

8 b. Maintains an office, distribution facility, warehouse, or storage place, or  
9 similar place of business in the state to facilitate the delivery of property or services  
10 sold by the vendor to the vendor's customers;

11 c. Delivers, installs, assembles, or performs maintenance services for the  
12 vendor's customers within the state;

13 d. Facilitates the vendor's delivery of property to customers in the state by  
14 allowing the vendor's customers to pick up property sold by the vendor at an office,  
15 distribution facility, warehouse, storage place, or similar place of business maintained  
16 by the person in the state; or

17 e. Conducts any other activities in the state that are significantly associated  
18 with the vendor's ability to establish and maintain a market in the state for the sales;

19 (d) The presumption in paragraph (c) may be rebutted by demonstrating that  
20 the person's activities in the state are not significantly associated with the vendor's  
21 ability to establish or maintain a market in this state for the vendor's sales;

22 (e) Notwithstanding paragraph (c), a vendor shall be presumed to engage in  
23 business activities within this state if the vendor enters into an agreement with one or  
24 more residents of this state under which the resident, for a commission or other  
25 consideration, directly or indirectly refers potential customers, whether by a link on  
26 an internet website, an in-person oral presentation, telemarketing, or otherwise, to the  
27 vendor, if the cumulative gross receipts from sales by the vendor to customers in the  
28 state who are referred to the vendor by all residents with this type of an agreement  
29 with the vendor is in excess of ten thousand dollars during the preceding twelve  
30 months;

31 (f) The presumption in paragraph (e) may be rebutted by submitting proof  
32 that the residents with whom the vendor has an agreement did not engage in any  
33 activity within the state that was significantly associated with the vendor's ability to  
34 establish or maintain the vendor's market in the state during the preceding twelve  
35 months. Such proof may consist of sworn written statements from all of the residents  
36 with whom the vendor has an agreement stating that they did not engage in any  
37 solicitation in the state on behalf of the vendor during the preceding year provided  
38 that such statements were provided and obtained in good faith;

39 (3) "Maintains a place of business in this state" includes maintaining,  
40 occupying, or using, permanently or temporarily, directly or indirectly, by whatever  
41 name called, an office, place of distribution, sales or sample room or place,



1 warehouse or storage place, or other place of business in this state, whether owned or  
2 operated by the vendor or by any other person other than a common carrier acting in  
3 its capacity as such;

4 (4) "Person", any individual, firm, copartnership, joint venture, association,  
5 corporation, municipal or private, and whether organized for profit or not, state,  
6 county, political subdivision, state department, commission, board, bureau or agency,  
7 except the state transportation department, estate, trust, business trust, receiver or  
8 trustee appointed by the state or federal court, syndicate, or any other group or  
9 combination acting as a unit, and the plural as well as the singular number;

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

13 (6) "Purchaser", any person who is the recipient for a valuable consideration  
14 of any sale of tangible personal property acquired for use, storage or consumption in  
15 this state;

16 (7) "Sale", any transfer, barter or exchange of the title or ownership of  
17 tangible personal property, or the right to use, store or consume the same, for a  
18 consideration paid or to be paid, and any transaction whether called leases, rentals,  
19 bailments, loans, conditional sales or otherwise, and notwithstanding that the title or  
20 possession of the property or both is retained for security. For the purpose of this  
21 law the place of delivery of the property to the purchaser, user, storer or consumer is  
22 deemed to be the place of sale, whether the delivery be by the vendor or by common  
23 carriers, private contractors, mails, express, agents, salesmen, solicitors, hawkers,  
24 representatives, consignors, peddlers, canvassers or otherwise;

25 (8) "Sales price", the consideration including the charges for services, except  
26 charges incident to the extension of credit, paid or given, or contracted to be paid or  
27 given, by the purchaser to the vendor for the tangible personal property, including  
28 any services that are a part of the sale, valued in money, whether paid in money or  
29 otherwise, and any amount for which credit is given to the purchaser by the vendor,  
30 without any deduction therefrom on account of the cost of the property sold, the cost  
31 of materials used, labor or service cost, losses or any other expenses whatsoever,  
32 except that cash discounts allowed and taken on sales shall not be included and "sales  
33 price" shall not include the amount charged for property returned by customers upon  
34 rescission of the contract of sales when the entire amount charged therefor is  
35 refunded either in cash or credit or the amount charged for labor or services rendered  
36 in installing or applying the property sold, the use, storage or consumption of which  
37 is taxable pursuant to sections 144.600 to 144.745. In determining the amount of tax  
38 due pursuant to sections 144.600 to 144.745, any charge incident to the extension of  
39 credit shall be specifically exempted;

40 (9) "Selling agent", every person acting as a representative of a principal,  
41 when such principal is not registered with the director of revenue of the state of

1 Missouri for the collection of the taxes imposed pursuant to sections 144.010 to  
2 144.525 or sections 144.600 to 144.745 and who receives compensation by reason of  
3 the sale of tangible personal property of the principal, if such property is to be stored,  
4 used, or consumed in this state;

5 (10) "Storage", any keeping or retention in this state of tangible personal  
6 property purchased from a vendor, except property for sale or property that is  
7 temporarily kept or retained in this state for subsequent use outside the state;

8 (11) "Tangible personal property", all items subject to the Missouri sales tax  
9 as provided in subdivisions (1) and (3) of section 144.020;

10 (12) "Taxpayer", any person remitting the tax or who should remit the tax  
11 levied by sections 144.600 to 144.745;

12 (13) "Use", the exercise of any right or power over tangible personal  
13 property incident to the ownership or control of that property, except that it does not  
14 include the temporary storage of property in this state for subsequent use outside the  
15 state, or the sale of the property in the regular course of business;

16 (14) "Vendor", every person engaged in making sales of tangible personal  
17 property by mail order, by advertising, by agent or peddling tangible personal  
18 property, soliciting or taking orders for sales of tangible personal property, for  
19 storage, use or consumption in this state, all salesmen, solicitors, hawkers,  
20 representatives, consignees, peddlers or canvassers, as agents of the dealers,  
21 distributors, consignors, supervisors, principals or employers under whom they  
22 operate or from whom they obtain the tangible personal property sold by them, and  
23 every person who maintains a place of business in this state, maintains a stock of  
24 goods in this state, or engages in business activities within this state and every person  
25 who engages in this state in the business of acting as a selling agent for persons not  
26 otherwise vendors as defined in this subdivision. Irrespective of whether they are  
27 making sales on their own behalf or on behalf of the dealers, distributors, consignors,  
28 supervisors, principals or employers, they must be regarded as vendors and the  
29 dealers, distributors, consignors, supervisors, principals or employers must be  
30 regarded as vendors for the purposes of sections 144.600 to 144.745.]

31  
32 [144.1000. Sections 144.1000 to 144.1015 shall be known as and referred to  
33 as the "Simplified Sales and Use Tax Administration Act".]

34  
35 [144.1003. As used in sections 144.1000 to 144.1015, the following terms  
36 shall mean: (1) "Agreement", the streamlined sales and use tax agreement; (2)  
37 "Certified automated system", software certified jointly by the states that are  
38 signatories to the agreement to calculate the tax imposed by each jurisdiction on a  
39 transaction, determine the amount of tax to remit to the appropriate state and  
40 maintain a record of the transaction; (3) "Certified service provider", an agent  
41 certified jointly by the states that are signatories to the agreement to perform all of

1 the seller's sales tax functions; (4) "Person", an individual, trust, estate, fiduciary,  
2 partnership, limited liability company, limited liability partnership, corporation or  
3 any other legal entity; (5) "Sales tax", any sales tax levied pursuant to this chapter,  
4 section 32.085, or any other sales tax authorized by statute and levied by this state or  
5 its political subdivisions; (6) "Seller", any person making sales, leases or rentals of  
6 personal property or services; (7) "State", any state of the United States and the  
7 District of Columbia; (8) "Use tax", the use tax levied pursuant to this chapter.]

8  
9 [144.1006. For the purposes of reviewing and, if necessary, amending the  
10 agreement embodying the simplification recommendations contained in section  
11 144.1015, the state may enter into multistate discussions. For purposes of such  
12 discussions, the state shall be represented by seven delegates, one of whom shall be  
13 appointed by the governor, two members appointed by the speaker of the house of  
14 representatives, one member appointed by the minority leader of the house of  
15 representatives, two members appointed by the president pro tempore of the senate  
16 and one member appointed by the minority leader of the senate. The delegates need  
17 not be members of the general assembly and at least one of the delegates appointed  
18 by the speaker of the house of representatives and one member appointed by the  
19 president pro tempore of the senate shall be from the private sector and represent the  
20 interests of Missouri businesses. The delegates shall recommend to the committees  
21 responsible for reviewing tax issues in the senate and the house of representatives  
22 each year any amendment of state statutes required to be substantially in compliance  
23 with the agreement. Such delegates shall make a written report by the fifteenth day  
24 of January each year regarding the status of the multistate discussions and upon final  
25 adoption of the terms of the sales and use tax agreement by the multistate body.]

26  
27 [144.1009. No provision of the agreement authorized by sections 144.1000  
28 to 144.1015 in whole or in part invalidates or amends any provision of the law of this  
29 state. Implementation of any condition of this agreement in this state, whether  
30 adopted before, at, or after membership of this state in the agreement, must be by  
31 action of the general assembly. Such report shall be delivered to the governor, the  
32 secretary of state, the president pro tempore of the senate and the speaker of the  
33 house of representatives and shall simultaneously be made publicly available by the  
34 secretary of state to any person requesting a copy.]

35  
36 [144.1012. Unless five of the seven delegates agree, the delegates shall not  
37 enter into or vote for any streamlined sales and use tax agreement that:

38 (1) Requires adoption of a definition of any term that would cause any item  
39 or transaction that is now excluded or exempted from sales or use tax to become  
40 subject to sales or use tax;

41 (2) Requires the state of Missouri to fully exempt or fully apply sales taxes to

1 the sale of food or any other item;

2 (3) Restricts the ability of local governments under statutes in effect on  
3 August 28, 2002, to enact one or more local taxes on one or more items without  
4 application of the tax to all sales within the taxing jurisdiction, however, restriction  
5 of any such taxes allowed by statutes effective after August 28, 2002, may be  
6 supported;

7 (4) Provides for adoption of any uniform rate structure that would result in a  
8 tax increase for any Missouri taxpayer;

9 (5) Affects the sourcing of sales tax transactions; or

10 (6) Prohibits limitations or thresholds on the application of sales and use tax  
11 rates or prohibits any current sales or use tax exemption in the state of Missouri,  
12 including exemptions that are based on the value of the transaction or item.]  
13

14 [144.1015. In addition to the requirements of section 144.1012, the delegates  
15 should consider the following features when deciding whether or not to enter into  
16 any streamlined sales and use tax agreement:

17 (1) The agreement should address the limitation of the number of state rates  
18 over time;

19 (2) The agreement should establish uniform standards for administration of  
20 exempt sales and the form used for filing sales and use tax returns and remittances;

21 (3) The agreement should require the state to provide a central, electronic  
22 registration system that allows a seller to register to collect and remit sales and use  
23 taxes for all signatory states;

24 (4) The agreement should provide that registration with the central  
25 registration system and the collection of sales and use taxes in the signatory states  
26 will not be used as a factor in determining whether the seller has nexus with a state  
27 for any tax;

28 (5) The agreement should provide for reduction of the burdens of complying  
29 with local sales and use taxes through the following so long as they do not conflict  
30 with the provisions of section 144.1012:

31 (a) Restricting variances between the state and local tax bases;

32 (b) Requiring states to administer any sales and use taxes levied by local  
33 jurisdictions within the state so that sellers collecting and remitting these taxes will  
34 not have to register or file returns with, remit funds to, or be subject to independent  
35 audits from local taxing jurisdictions;

36 (c) Restricting the frequency of changes in the local sales and use tax rates  
37 and setting effective dates for the application of local jurisdictional boundary changes  
38 to local sales and use taxes; and

39 (d) Providing notice of changes in local sales and use tax rates and of  
40 changes in the boundaries of local taxing jurisdictions;

41 (6) The agreement should outline any monetary allowances that are to be

1 provided by the states to sellers or certified service providers. The agreement must  
2 allow for a joint public and private sector study of the compliance cost on sellers and  
3 certified service providers to collect sales and use taxes for state and local  
4 governments under various levels of complexity to be completed by July 1, 2003;

5 (7) The agreement should require each state to certify compliance with the  
6 terms of the agreement prior to joining and to maintain compliance, under the laws  
7 of the member state, with all provisions of the agreement while a member, only if the  
8 agreement and any amendment thereto complies with the provisions of section  
9 144.1012;

10 (8) The agreement should require each state to adopt a uniform policy for  
11 certified service providers that protects the privacy of consumers and maintains the  
12 confidentiality of tax information; and

13 (9) The agreement should provide for the appointment of an advisory council  
14 of private sector representatives and an advisory council of nonmember state  
15 representatives to consult with in the administration of the agreement.]  
16

17 Section B. This act shall become effective on January 1, 2018."; and  
18

19 Further amend said bill by amending the title, enacting clause, and intersectional references  
20 accordingly.  
21  
22