

SENATE SUBSTITUTE  
FOR  
SENATE COMMITTEE SUBSTITUTE  
FOR  
HOUSE COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 833  
AN ACT

To repeal sections 67.793, 67.799, 67.1706, and 67.1754, RSMo, and to enact in lieu thereof twelve new sections relating to the creation of exhibition center and recreational facility districts.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,  
AS FOLLOWS:

1           Section A. Sections 67.793, 67.799, 67.1706, and 67.1754,  
2 RSMo, are repealed and twelve new sections enacted in lieu  
3 thereof, to be known as sections 67.793, 67.799, 67.1706,  
4 67.1754, 67.2000, 67.2500, 67.2505, 67.2510, 67.2515, 67.2520,  
5 67.2525, and 67.2530, to read as follows:

6           67.793. 1. Whenever the creation of a regional  
7 recreational district is desired, one hundred or more persons  
8 residing in the proposed district may file with the county clerk  
9 in which the greater part of the proposed district's population  
10 resides a petition requesting the creation of the regional  
11 recreational district. In case the proposed district is situated  
12 in two or more counties, the petition shall be filed in the  
13 office of the county clerk of the county in which the greater  
14 part of the proposed district's population resides, and the

1 governing body of that county shall set the petition for public  
2 hearing and conduct such hearing. The petition shall set forth:

3 (1) A description of the territory to be embraced in the  
4 proposed district;

5 (2) The names of the municipalities located within the  
6 proposed district;

7 (3) The name of the proposed district;

8 (4) The population of the proposed district;

9 (5) The assessed valuation of the proposed district;

10 (6) The type and rate of tax proposed to be levied; and

11 (7) A request that the question be submitted to the voters  
12 residing within the limits of the proposed regional recreational  
13 district whether they will establish a regional recreational  
14 district pursuant to the provisions of sections 67.792 to 67.799  
15 to be known as ". . . Regional Recreational District" for the  
16 purpose of establishing, operating and maintaining public parks,  
17 neighborhood trails and recreational facilities within the  
18 boundaries of the district.

19 2. Whenever one hundred or more persons residing in an area  
20 contiguous to an existing regional recreational district desire  
21 to become part of that contiguous district, such persons may file  
22 a petition with the county clerk of the county in which the  
23 greater part of the population within the proposed addition to  
24 the district resides, and the governing body of that county shall  
25 set the petition for public hearing and conduct such hearing.  
26 The petition for the addition to a district shall set forth the  
27 same facts required for the creation of such a district pursuant  
28 to subdivisions (1) to (7) of subsection 1 of this section,

1     except that:

2             (1)    Subdivision (6) of subsection 1 of this section shall  
3     only permit the imposition of a tax on the real property located  
4     within the addition to the district; and

5             (2)    Subdivision (7) of subsection 1 of this section shall,  
6     in the petition for the addition, be a request that the question  
7     be submitted to the voters residing within the limits of the  
8     proposed addition to the ". . . . regional recreational  
9     district" as to whether or not they will become a part of the ".  
10    . . . . regional recreational district" for the purpose of  
11    establishing, operating and maintaining public parks,  
12    neighborhood trails and recreational facilities within the  
13    boundaries of such district.

14            3.    The petition shall, after having been filed pursuant to  
15    this section, receive a hearing by the governing body of the  
16    county of filing pursuant to section 67.794.

17            4.    The governing body of any county otherwise eligible to  
18    participate in a regional recreational district may directly  
19    authorize, by ordinance, the creation of a regional recreational  
20    district or an addition to an existing regional recreational  
21    district without the submission of a petition. The governing  
22    body of each such county shall, upon the enactment of such  
23    ordinance, submit the question of its approval to the voters in  
24    such county. If less than an entire county is proposed to  
25    participate in such a regional recreational district, the  
26    question may be submitted to the registered and qualified voters  
27    residing in the proposed [area, provided, that any regional  
28    recreational district which is supported by a sales tax shall be

1 approved by the voters of the entire county] district, or if no  
2 registered and qualified voters reside in the proposed district,  
3 to the owners of the real property located within the proposed  
4 district. Any ordinance adopted by the governing body creating a  
5 regional recreational district supported by a sales tax but with  
6 no registered and qualified voters residing within the proposed  
7 district boundaries shall be unanimously approved by the owners  
8 of real property within the proposed district. The proposed  
9 district shall consist only of those counties, or portions of  
10 counties, where the governing body has approved an ordinance to  
11 create a district.

12 67.799. 1. A regional recreational district may, by a  
13 majority vote of its board of directors, impose an annual  
14 property tax for the establishment and maintenance of public  
15 parks and recreational facilities and grounds within the  
16 boundaries of the regional recreational district not to exceed  
17 sixty cents per year on each one hundred dollars of assessed  
18 valuation on all property within the district, except that no  
19 such tax shall become effective unless the board of directors of  
20 the district submits to the voters of the district, at a county  
21 or state general, primary or special election, a proposal to  
22 authorize the tax.

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

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

27  YES  NO

28

1 If a majority of the votes cast on the proposal by the qualified  
2 voters voting thereon are in favor of the proposal, then the tax  
3 shall become effective. If a majority of the votes cast by the  
4 qualified voters voting are opposed to the proposal, then the  
5 board of directors shall have no power to impose the tax unless  
6 and until the board of directors of the district submits another  
7 proposal to authorize the tax and such proposal is approved by a  
8 majority of the qualified voters voting thereon.

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

12 4. (1) A regional recreational district may, by a majority  
13 vote of its board of directors, impose a tax not to exceed  
14 one-half of one cent on all retail sales subject to taxation  
15 pursuant to sections 144.010 to 144.525, RSMo, for the purpose of  
16 funding the creation, operation and maintenance of public parks,  
17 recreational facilities and grounds within the boundaries of a  
18 regional recreational district. The tax authorized by this  
19 subsection shall be in addition to all other sales taxes allowed  
20 by law. No tax pursuant to this subsection shall become  
21 effective unless the board of directors submits to the voters of  
22 the district, at a county or state general, primary or special  
23 election, a proposal to authorize the tax, and such tax shall  
24 become effective only after the majority of the voters voting on  
25 such tax approve such tax. [Only whole counties participating in  
26 a regional recreational district shall be able to impose a sales  
27 tax pursuant to this subsection.]

28 (2) In the event the district seeks to impose a sales tax

1 pursuant to this subsection, the question shall be submitted in  
2 substantially the following form:

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

5  YES  NO

6  
7 If a majority of the votes cast on the proposal by the qualified  
8 voters voting thereon are in favor of the proposal, then the tax  
9 shall become effective. If a majority of the votes cast by the  
10 qualified voters voting are opposed to the proposal, then the  
11 board of directors shall have no power to impose the tax unless  
12 and until another proposal to authorize the tax is submitted to  
13 the voters of the district and such proposal is approved by a  
14 majority of the qualified voters voting thereon. The provisions  
15 of sections 32.085 and 32.087, RSMo, shall apply to any tax  
16 approved pursuant to this subsection.

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

1 section.

2           67.1706. The metropolitan district shall have as its  
3 [primary] duty the development, operation and maintenance of a  
4 public system of interconnecting trails and parks throughout the  
5 counties comprising the district. Nothing in this section shall  
6 restrict the district's entering into and initiating projects  
7 dealing with parks not necessarily connected to trails. The  
8 metropolitan district shall supplement but shall not substitute  
9 for the powers and responsibilities of the other parks and  
10 recreation systems within the metropolitan district or other  
11 conservation and environmental regulatory agencies and shall have  
12 the power to contract with other parks and recreation systems as  
13 well as with other public and private entities. Nothing in this  
14 section shall give the metropolitan district authority to  
15 regulate water quality, watershed or land use issues in the  
16 counties comprising the district.

17           67.1754. The sales tax authorized in sections 67.1712 to  
18 67.1721 shall be collected and allocated as follows:

19           (1) Fifty percent of the sales taxes collected from each  
20 county shall be deposited in the metropolitan park and  
21 recreational fund to be administered by the board of directors of  
22 the district to pay costs associated with the establishment,  
23 administration, operation and maintenance of public recreational  
24 facilities, parks, and public recreational grounds associated  
25 with the district. Costs for office administration beginning in  
26 the second fiscal year of district operations may be up to but  
27 shall not exceed fifteen percent of the amount deposited pursuant  
28 to this subdivision;

1           (2) Fifty percent of the sales taxes collected from each  
2 county shall be returned to the source county for park purposes,  
3 except that forty percent of such fifty percent amount shall be  
4 reserved for distribution to municipalities within the county in  
5 the form of grant revenue sharing funds. Each county in the  
6 district shall establish its own process for awarding the grant  
7 proceeds to its municipalities for park purposes provided the  
8 purposes of such grants are consistent with the purpose of the  
9 district. In the case of a county of the first classification  
10 with a charter form of government having a population of at least  
11 nine hundred thousand inhabitants, such grant proceeds shall be  
12 awarded to municipalities by a municipal grant commission as  
13 described in section 67.1757.

14           67.2000. 1. This section shall be known as the "Exhibition  
15 Center and Recreational Facility District Act".

16           2. Whenever not less than fifty owners of real property  
17 located within any county of the first classification with more  
18 than eighty-five thousand nine hundred but less than eighty-six  
19 thousand inhabitants, or any county of the second classification  
20 with more than fifty-two thousand six hundred but less than  
21 fifty-two thousand seven hundred inhabitants, or any county of  
22 the first classification with more than one hundred four thousand  
23 six hundred but less than one hundred four thousand seven hundred  
24 inhabitants, or any county of the third classification without a  
25 township form of government and with more than seventeen thousand  
26 nine hundred but less than eighteen thousand inhabitants, or any  
27 county of the first classification with more than thirty-seven  
28 thousand but less than thirty-seven thousand one hundred



1 inhabitants, or any county of the third classification without a  
2 township form of government and with more than twenty-three  
3 thousand five hundred but less than twenty-three thousand six  
4 hundred inhabitants, or any county of the third classification  
5 without a township form of government and with more than nineteen  
6 thousand three hundred but less than nineteen thousand four  
7 hundred inhabitants, or any county of the first classification  
8 with more than seventy-one thousand three hundred but less than  
9 seventy-one thousand four hundred inhabitants, or any county of  
10 the first classification with more than one hundred ninety-eight  
11 thousand but less than one hundred ninety-nine thousand two  
12 hundred inhabitants, desire to create an exhibition center and  
13 recreational facility district, the property owners shall file a  
14 petition with the governing body of each county located within  
15 the boundaries of the proposed district requesting the creation  
16 of the district. The district boundaries may include all or part  
17 of the counties described in this section. The petition shall  
18 contain the following information:

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

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

23 (3) The name of the proposed district.

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

1 district, and shall contain the following information:

2 (1) A description of the boundaries of the proposed  
3 district;

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

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

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

10 4. Whenever a hearing is held as provided by this section,  
11 the governing body of each county located within the proposed  
12 district shall:

13 (1) Publish notice of the hearing on two separate occasions  
14 in at least one newspaper of general circulation in each county  
15 located within the proposed district, with the first publication  
16 to occur not more than thirty days before the hearing, and the  
17 second publication to occur not more than fifteen days or less  
18 than ten days before the hearing;

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

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

23 5. Following the hearing, if the governing body of each  
24 county located within the proposed district decides to establish  
25 the proposed district, it shall adopt an order to that effect; if  
26 the governing body of any county located within the proposed  
27 district decides to not establish the proposed district, the  
28 boundaries of the proposed district shall not include that

1 county. The order shall contain the following:

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

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

5 (3) The name of the district;

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

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

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

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

25  YES  NO

26  
27 If you are in favor of the question, place an "X" in the box  
28 opposite "YES". If you are opposed to the question, place an "X"

1 in the box opposite "NO".

2

3 If a majority of the votes cast in the portion of any county that  
4 is part of the proposed district favor the proposal, then the  
5 sales tax shall become effective in that portion of the county  
6 that is part of the proposed district on the first day of the  
7 first calendar quarter immediately following the election. If a  
8 majority of the votes cast in the portion of a county that is a  
9 part of the proposed district oppose the proposal, then that  
10 portion of such county shall not impose the sales tax authorized  
11 in this section until after the county governing body has  
12 submitted another such sales tax proposal and the proposal is  
13 approved by a majority of the qualified voters voting thereon.  
14 However, if a sales tax proposal is not approved, the governing  
15 body of the county shall not resubmit a proposal to the voters  
16 pursuant to this section sooner than twelve months from the date  
17 of the last proposal submitted pursuant to this section. If the  
18 qualified voters in two or more counties that have contiguous  
19 districts approve the sales tax proposal, the districts shall  
20 combine to become one district.

21 7. There is hereby created a board of trustees to  
22 administer any district created and the expenditure of revenue  
23 generated pursuant to this section consisting of four individuals  
24 to represent each county approving the district, as provided in  
25 this subsection. The governing body of each county located  
26 within the district, upon approval of that county's sales tax  
27 proposal, shall appoint four members to the board of trustees; at  
28 least one shall be an owner of a nonlodging business located

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

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

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

26 \_\_\_\_\_ 8. The board of trustees shall have the following powers,  
27 authority, and privileges:

28 \_\_\_\_\_ (1) To have and use a corporate seal;

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

3 (3) To enter into contracts, franchises, and agreements  
4 with any person or entity, public or private, affecting the  
5 affairs of the district, including contracts with any  
6 municipality, district, or state, or the United States, and any  
7 of their agencies, political subdivisions, or instrumentalities,  
8 for the funding, including without limitation interest rate  
9 exchange or swap agreements, planning, development, construction,  
10 acquisition, maintenance, or operation of a single exhibition  
11 center and recreational facilities or to assist in such activity.  
12 "Recreational facilities", means locations explicitly designated  
13 for public use where the primary use of the facility involves  
14 participation in hobbies or athletic activities;

15 (4) To borrow money and incur indebtedness and evidence the  
16 same by certificates, notes, or debentures, to issue bonds and  
17 use any one or more lawful funding methods the district may  
18 obtain for its purposes at such rates of interest as the district  
19 may determine. Any bonds, notes, and other obligations issued or  
20 delivered by the district may be secured by mortgage, pledge, or  
21 deed of trust of any or all of the property and income of the  
22 district. Every issue of such bonds, notes, or other obligations  
23 shall be payable out of property and revenues of the district and  
24 may be further secured by other property of the district, which  
25 may be pledged, assigned, mortgaged, or a security interest  
26 granted for such payment, without preference or priority of the  
27 first bonds issued, subject to any agreement with the holders of  
28 any other bonds pledging any specified property or revenues.

1 Such bonds, notes, or other obligations shall be authorized by  
2 resolution of the district board, and shall bear such date or  
3 dates, and shall mature at such time or times, but not in excess  
4 of thirty years, as the resolution shall specify. Such bonds,  
5 notes, or other obligations shall be in such denomination, bear  
6 interest at such rate or rates, be in such form, either coupon or  
7 registered, be issued as current interest bonds, compound  
8 interest bonds, variable rate bonds, convertible bonds, or zero  
9 coupon bonds, be issued in such manner, be payable in such place  
10 or places, and be subject to redemption as such resolution may  
11 provide, notwithstanding section 108.170, RSMo. The bonds,  
12 notes, or other obligations may be sold at either public or  
13 private sale, at such interest rates, and at such price or prices  
14 as the district shall determine;

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

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

25 (7) To have the management, control, and supervision of all  
26 the business and affairs of the district, and the construction,  
27 installation, operation, and maintenance of district improvements  
28 therein; to collect rentals, fees, and other charges in

1 connection with its services or for the use of any of its  
2 facilities;

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

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

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

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

14 9. There is hereby created the "Exhibition Center and  
15 Recreational Facility District Sales Tax Trust Fund", which shall  
16 consist of all sales tax revenue collected pursuant to this  
17 section. The director of revenue shall be custodian of the trust  
18 fund, and moneys in the trust fund shall be used solely for the  
19 purposes authorized in this section. Moneys in the trust fund  
20 shall be considered nonstate funds pursuant to section 15,  
21 article IV, Constitution of Missouri. The director of revenue  
22 shall invest moneys in the trust fund in the same manner as other  
23 funds are invested. Any interest and moneys earned on such  
24 investments shall be credited to the trust fund. All sales taxes  
25 collected by the director of revenue pursuant to this section on  
26 behalf of the district, less one percent for the cost of  
27 collection which shall be deposited in the state's general  
28 revenue fund after payment of premiums for surety bonds as



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

14 10. The sales tax authorized by this section is in addition  
15 to all other sales taxes allowed by law. Except as modified in  
16 this section, all provisions of sections 32.085 and 32.087, RSMo,  
17 apply to the sales tax imposed pursuant to this section.

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

25 Shall the ..... (name of district) extend the sales tax  
26 of one-fourth of one percent for a period of ..... (insert number  
27 of years) years to fund the acquisition, construction,  
28 maintenance, operation, improvement, and promotion of an

1 exhibition center and recreational facilities?

2          YES

         NO

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

7  
8 If a majority of the votes cast favor the extension, then the  
9 sales tax shall remain in effect at the rate and for the time  
10 period approved by the voters. If a sales tax extension is not  
11 approved, the district may submit another sales tax proposal as  
12 authorized in this section, but the district shall not submit  
13 such a proposal to the voters sooner than twelve months from the  
14 date of the last extension submitted.

15 12. Once the sales tax authorized by this section is  
16 abolished or terminated by any means, all funds remaining in the  
17 trust fund shall be used solely for the purposes approved in the  
18 ballot question authorizing the sales tax. The sales tax shall  
19 not be abolished or terminated while the district has any  
20 financing or other obligations outstanding; provided that any new  
21 financing, debt, or other obligation or any restructuring or  
22 refinancing of an existing debt or obligation incurred more than  
23 ten years after voter approval of the sales tax provided in this  
24 section or more than ten years after any voter approved extension  
25 thereof shall not cause the extension of the sales tax provided  
26 in this section or cause the final maturity of any financing or  
27 other obligations outstanding to be extended. Any funds in the  
28 trust fund which are not needed for current expenditures may be

1 invested by the district in the securities described in  
2 subdivisions (1) to (12) of subsection 1 of section 30.270, RSMo,  
3 or repurchase agreements secured by such securities. If the  
4 district abolishes the sales tax, the district shall notify the  
5 director of revenue of the action at least ninety days before the  
6 effective date of the repeal, and the director of revenue may  
7 order retention in the trust fund, for a period of one year, of  
8 two percent of the amount collected after receipt of such notice  
9 to cover possible refunds or overpayment of the sales tax and to  
10 redeem dishonored checks and drafts deposited to the credit of  
11 such accounts. After one year has elapsed after the effective  
12 date of abolition of the sales tax in the district, the director  
13 of revenue shall remit the balance in the account to the district  
14 and close the account of the district. The director of revenue  
15 shall notify the district of each instance of any amount refunded  
16 or any check redeemed from receipts due the district.

17 13. In the event that the district is dissolved or  
18 terminated by any means, the governing bodies of the counties in  
19 the district shall appoint a person to act as trustee for the  
20 district so dissolved or terminated. Before beginning the  
21 discharge of duties, the trustee shall take and subscribe an oath  
22 to faithfully discharge the duties of the office, and shall give  
23 bond with sufficient security, approved by the governing bodies  
24 of the counties, to the use of the dissolved or terminated  
25 district, for the faithful discharge of duties. The trustee  
26 shall have and exercise all powers necessary to liquidate the  
27 district, and upon satisfaction of all remaining obligations of  
28 the district, shall pay over to the county treasurer of each

1 county in the district and take receipt for all remaining moneys  
2 in amounts based on the ratio the levy of each county bears to  
3 the total levy for the district in the previous three years or  
4 since the establishment of the district, whichever time period is  
5 shorter. Upon payment to the county treasurers, the trustee  
6 shall deliver to the clerk of the governing body of any county in  
7 the district all books, papers, records, and deeds belonging to  
8 the dissolved district.

9 67.2500. 1. The governing body of any city, town, or  
10 village that is within a first class county with a charter form  
11 of government with a population over two hundred fifty thousand  
12 that adjoins a first class county with a charter form of  
13 government with a population over nine hundred thousand, may  
14 establish a theater, cultural arts, and entertainment district in  
15 the manner provided in section 67.2505.

16 2. Sections 67.2500 to 67.2530 shall be known as the  
17 "Theater, Cultural Arts, and Entertainment District Act".

18 3. As used in sections 67.2500 to 67.2530, the following  
19 terms mean:

20 (1) "District", a theater, cultural arts, and entertainment  
21 district organized under this section;

22 (2) "Qualified electors", "qualified voters", or "voters",  
23 registered voters residing within the district or subdistrict, or  
24 proposed district or subdistrict, who have registered to vote  
25 pursuant to chapter 115, RSMo, or, if there are no persons  
26 eligible to be registered voters residing in the district or  
27 subdistrict, proposed district or subdistrict, property owners,  
28 including corporations and other entities, that are owners of

1 real property;

2 (3) "Registered voters", persons qualified and registered  
3 to vote pursuant to chapter 115, RSMo; and

4 (4) "Subdistrict", a subdivision of a district, but not a  
5 separate political subdivision, created for the purposes  
6 specified in subsection 5 of section 67.2505.

7 67.2505. 1. A district may be created to fund, promote,  
8 and provide educational, civic, musical, theatrical, cultural,  
9 concerts, lecture series, and related or similar entertainment  
10 events or activities, and to fund, promote, plan, design,  
11 construct, improve, maintain, and operate public improvements,  
12 transportation projects, and related facilities in the district.

13 2. A district is a political subdivision of the state.

14 3. The name of a district shall consist of a name chosen by  
15 the original petitioners, preceding the words "theater, cultural  
16 arts, and entertainment district".

17 4. The district shall include a minimum of fifty contiguous  
18 acres.

19 5. Subdistricts shall be formed for the purpose of voting  
20 upon proposals for the creation of the district or subsequent  
21 proposed subdistrict, voting upon the question of imposing a  
22 proposed sales tax, and for representation on the board of  
23 directors, and for no other purpose.

24 6. Whenever the creation of a district is desired, one or  
25 more registered voters from each subdistrict of the proposed  
26 district, or one or more property owners who collectively own one  
27 or more parcels of real estate comprising at least a majority of  
28 the land situated in the proposed subdistricts within the

1 proposed district, may file a petition requesting the creation of  
2 a district with the governing body of the city, town, or village  
3 within which the proposed district is to be established. The  
4 petition shall contain the following information:

5 \_\_\_\_\_ (1) The name, address, and phone number of each petitioner  
6 and the location of the real property owned by the petitioner;

7 \_\_\_\_\_ (2) The name of the proposed district;

8 \_\_\_\_\_ (3) A legal description of the proposed district, including  
9 a map illustrating the district boundaries, which shall be  
10 contiguous, and the division of the district into at least five,  
11 but not more than fifteen, subdistricts that shall contain, or  
12 are projected to contain upon full development of the  
13 subdistricts, approximately equal populations;

14 \_\_\_\_\_ (4) A statement indicating the number of directors to serve  
15 on the board, which shall be not less than five or more than  
16 fifteen;

17 \_\_\_\_\_ (5) A request that the district be established;

18 \_\_\_\_\_ (6) A general description of the activities that are  
19 planned for the district;

20 \_\_\_\_\_ (7) A proposal for a sales tax to fund the district  
21 initially, pursuant to the authority granted in sections 67.2500  
22 to 67.2530, together with a request that the imposition of the  
23 sales tax be submitted to the qualified voters within the  
24 district;

25 \_\_\_\_\_ (8) A statement that the proposed district shall not be an  
26 undue burden on any owner of property within the district and is  
27 not unjust or unreasonable;

28 \_\_\_\_\_ (9) A request that the question of the establishment of the

1 district be submitted to the qualified voters of the district;

2 (10) A signed statement that the petitioners are authorized  
3 to submit the petition to the governing body; and

4 (11) Any other items the petitioners deem appropriate.

5 7. Upon the filing of a petition pursuant to this section,  
6 the governing body of any city, town, or village described in  
7 this section may pass a resolution containing the following  
8 information:

9 (1) A description of the boundaries of the proposed  
10 district and each subdistrict;

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

13 (3) The timeframe and manner for the filing of protests;

14 (4) The proposed sales tax rate to be voted upon within the  
15 subdistricts of the proposed district;

16 (5) The proposed uses for the revenue to be generated by  
17 the new sales tax; and

18 (6) Such other matters as the governing body may deem  
19 appropriate.

20 8. Prior to the governing body certifying the question of  
21 the district's creation and imposing a sales tax for approval by  
22 the qualified electors, a hearing shall be held as provided by  
23 this subsection. The governing body of the municipality  
24 approving a resolution as set forth in section 67.2520 shall:

25 (1) Publish notice of the hearing, which shall include the  
26 information contained in the resolution cited in section 67.2520,  
27 on two separate occasions in at least one newspaper of general  
28 circulation in the county where the proposed district is located,

1 with the first publication to occur not more than thirty days  
2 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  
5 the establishment of the proposed district; and

6 (3) Consider all protests, which determinations shall be  
7 final.

8  
9 The costs of printing and publication of the notice shall be paid  
10 by the petitioners. If the district is organized pursuant to  
11 sections 67.2500 to 67.2530, the petitioners may be reimbursed  
12 for such costs out of the revenues received by the district.

13 9. Following the hearing, the governing body of any city,  
14 town, or village within which the proposed district will be  
15 located may order an election on the questions of the district  
16 creation and sales tax funding for voter approval and certify the  
17 questions to the municipal clerk. The election order shall  
18 include the date on which the ballots will be mailed to qualified  
19 electors, which shall be not sooner than the eighth Tuesday from  
20 the issuance of the order. The election regarding the  
21 incorporation of the district and the imposing of the sales tax  
22 shall follow the procedure set forth in section 67.2520, and  
23 shall be held pursuant to the order and certification by the  
24 governing body. Only those subdistricts approving the question  
25 of creating the district and imposing the sales tax shall become  
26 part of the district.

27 10. If the results of the election conducted in accordance  
28 with section 67.2520 show that a majority of the votes cast were



1 in favor of organizing the district and imposing the sales tax,  
2 the governing body may establish the proposed district in those  
3 subdistricts approving the question of creating the district and  
4 imposing the sales tax, by adopting an ordinance to that effect.  
5 The ordinance establishing the district shall contain the  
6 following:

7 \_\_\_\_\_ (1) The description of the boundaries of the district and  
8 each subdistrict;

9 \_\_\_\_\_ (2) A statement that a theater, cultural arts, and  
10 entertainment district has been established;

11 \_\_\_\_\_ (3) A declaration that the district is a political  
12 subdivision of the state;

13 \_\_\_\_\_ (4) The name of the district;

14 \_\_\_\_\_ (5) The date on which the sales tax election in the  
15 subdistricts was held, and the result of the election;

16 \_\_\_\_\_ (6) The uses for any revenue generated by a sales tax  
17 imposed pursuant to this section;

18 \_\_\_\_\_ (7) A certification to the newly created district of the  
19 election results, including the election concerning the sales  
20 tax; and

21 \_\_\_\_\_ (8) Such other matters as the governing body deems  
22 appropriate.

23 11. Any subdistrict that does not approve the creation of  
24 the district and imposing the sales tax shall not be a part of  
25 the district and the sales tax shall not be imposed until after  
26 the district board of directors has submitted another proposal  
27 for the inclusion of the area into the district and such proposal  
28 and the sales tax proposal are approved by a majority of the

1 qualified voters in the subdistrict voting thereon. Such  
2 subsequent elections shall be conducted in accordance with  
3 section 67.2520; provided, however, that the district board of  
4 directors may place the question of the inclusion of a  
5 subdistrict within a district and the question of imposing a  
6 sales tax before the voters of a proposed subdistrict, and the  
7 municipal clerk, or circuit clerk if the district is formed by  
8 the circuit court, shall conduct the election. In subsequent  
9 elections, the election judges shall certify the election results  
10 to the district board of directors.

11 67.2510. As a complete alternative to the procedure  
12 establishing a district set forth in section 67.2505, a circuit  
13 court with jurisdiction over any city, town, or village that is  
14 within a first class county with a charter form of government  
15 with a population over two hundred fifty thousand that adjoins a  
16 first class county with a charter form of government with a  
17 population over nine hundred thousand, may establish a theater,  
18 cultural arts, and entertainment district in the manner provided  
19 in section 67.2515.

20 67.2515. 1. Whenever the creation of a theater, cultural  
21 arts, and entertainment district is desired, one or more  
22 registered voters from each subdistrict of the proposed district,  
23 or if there are no registered voters in a subdistrict, one or  
24 more property owners who collectively own one or more parcels of  
25 real estate comprising at least a majority of the land situated  
26 in the proposed subdistricts within the proposed district may  
27 file a petition with the circuit court requesting the creation of  
28 a theater, cultural arts, and entertainment district. The

1 petition shall contain the following information:

2 (1) The name, address, and phone number of each petitioner  
3 and the location of the real property owned by the petitioner;

4 (2) The name of the proposed district;

5 (3) A legal description of the proposed district, including  
6 a map illustrating the district boundaries, which shall be  
7 contiguous, and the division of the district into at least five,  
8 but not more than fifteen, subdistricts that shall contain, or  
9 are projected to contain upon full development of the  
10 subdistricts, approximately equal populations;

11 (4) A statement indicating the number of directors to serve  
12 on the board, which shall be not less than five or more than  
13 fifteen;

14 (5) A request that the district be established;

15 (6) A general description of the activities that are  
16 planned for the district;

17 (7) A proposal for a sales tax to fund the district  
18 initially, pursuant to the authority granted in sections 67.2500  
19 to 67.2530, together with a request that the imposing of the  
20 sales tax be submitted to the qualified voters within the  
21 district;

22 (8) A statement that the proposed district shall not be an  
23 undue burden on any owner of property within the district and is  
24 not unjust or unreasonable;

25 (9) A request that the question of the establishment of the  
26 district be submitted to the qualified voters of the district;

27 (10) A signed statement that the petitioners are authorized  
28 to submit the petition to the circuit court; and

1 (11) Any other items the petitioners deem appropriate.

2 2. The circuit clerk of the county in which the petition is  
3 filed pursuant to this section shall present the petition to the  
4 judge, who shall thereupon set the petition for hearing not less  
5 than thirty days nor more than forty days after the filing. The  
6 judge shall cause publication of the notice of the hearing on two  
7 separate occasions in at least one newspaper of general  
8 circulation in the county where the proposed district is located,  
9 with the first publication to occur not more than thirty days  
10 before the hearing, and the second publication to occur not more  
11 than fifteen days or less than ten days before the hearing. The  
12 notice shall recite the following information:

13 (1) A description of the boundaries of the proposed  
14 district and each subdistrict;

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

17 (3) The timeframe and manner for the filing of the  
18 petitions or answers in the case;

19 (4) The proposed sales tax rate to be voted on within the  
20 subdistricts of the proposed district;

21 (5) The proposed uses for the revenue generated by the new  
22 sales tax; and

23 (6) Such other matters as the circuit court may deem  
24 appropriate.

25  
26 The costs of printing and publication of the notice shall be paid  
27 by the petitioners. If the district is organized pursuant to  
28 sections 67.2500 to 67.2530, the petitioners may be reimbursed

1 for such costs out of the revenues received by the district.

2 3. Any registered voter or owner of real property within  
3 the proposed district may join in or file a petition supporting  
4 or answer opposing the creation of the district and seeking a  
5 judgment respecting these same issues; provided, however, that  
6 all pleadings must be filed with the court no later than five  
7 days before the case is heard.

8 4. The court shall hear the case without a jury. If the  
9 court determines the petition is defective or the proposed  
10 district or its plan of operation is unconstitutional, it shall  
11 enter its judgment to that effect and shall refuse to incorporate  
12 the district as requested in the pleadings. If the court  
13 determines the petition is not legally defective and the proposed  
14 district and plan of operation are not unconstitutional, the  
15 court shall order an election on the questions of the district  
16 creation and sales tax funding for voter approval and certify the  
17 questions to the circuit clerk. The election order shall include  
18 the date on which the ballots will be mailed to qualified  
19 electors, which shall be not sooner than the eighth Tuesday from  
20 the issuance of the order. The election regarding the  
21 incorporation of the district and the imposing the sales tax  
22 shall follow the procedure set forth in section 67.2520, and  
23 shall be held pursuant to the order and certification by the  
24 circuit judge. Only those subdistricts approving the question of  
25 creating the district and imposing the sales tax shall become  
26 part of the district.

27 5. If the results of the election conducted in accordance  
28 with section 67.2520 show that a majority of the votes cast were

1 in favor of organizing the district and imposing the sales tax,  
2 the circuit judge shall establish the proposed district in those  
3 subdistricts approving the question of creating the district and  
4 imposing the sales tax by issuing an order to that effect. The  
5 court shall determine and declare the district organized and  
6 incorporated and issue an order that includes the following:

7 \_\_\_\_\_ (1) The description of the boundaries of the district and  
8 each subdistrict;

9 \_\_\_\_\_ (2) A statement that a theater, cultural arts, and  
10 entertainment district has been established;

11 \_\_\_\_\_ (3) A declaration that the district is a political  
12 subdivision of the state;

13 \_\_\_\_\_ (4) The name of the district;

14 \_\_\_\_\_ (5) The date on which the sales tax election in the  
15 subdistricts was held, and the result of the election;

16 \_\_\_\_\_ (6) The uses for any revenue generated by a sales tax  
17 imposed pursuant to this section;

18 \_\_\_\_\_ (7) A certification to the newly created district of the  
19 election results, including the election concerning the sales  
20 tax; and

21 \_\_\_\_\_ (8) Such other matters as the circuit court deems  
22 appropriate.

23 6. Any subdistrict that does not approve the creation of  
24 the district and imposing the sales tax shall not be a part of  
25 the district and the sales tax shall not be imposed until after  
26 the district board of directors has submitted another proposal  
27 for the inclusion of the area into the district and such proposal  
28 and the sales tax proposal are approved by a majority of the

1 qualified voters in the subdistrict voting thereon. Such  
2 subsequent elections shall be conducted in accordance with  
3 section 67.2520; provided, however, that the district board of  
4 directors may place the question of the inclusion of a  
5 subdistrict within a district and the question of imposing a  
6 sales tax in the proposed subdistrict before the voters of a  
7 proposed subdistrict, and the circuit clerk shall conduct the  
8 subsequent election. In subsequent elections, the election  
9 judges shall certify the election results to the district board  
10 of directors.

11 7. Any party having filed a petition or answer to a  
12 petition may appeal the circuit court's order or judgment in the  
13 same manner as provided for other appeals. Any order either  
14 refusing to incorporate the district or incorporating the  
15 district shall be a final judgment for purposes of appeal.

16 67.2520. 1. If a governing body or circuit court judge has  
17 certified the question regarding the district creation and sales  
18 tax funding for voter approval, the municipal clerk in which the  
19 district is located, or the circuit clerk if the order and  
20 certification has been by a circuit judge, shall conduct the  
21 election. The questions shall be submitted to the qualified  
22 voters of each subdistrict within the district boundaries who  
23 have filed an application pursuant to this section. The  
24 municipal clerk, or the circuit clerk if the district is being  
25 formed by the circuit court, shall publish notice of the election  
26 in at least one newspaper of general circulation in the county  
27 where the proposed district is located, with the publication to  
28 occur not more than fifteen days but not less than ten days

1 before the date when applications for ballots will be accepted.  
2 The notice shall include a description of the district  
3 boundaries, the timeframe and manner of applying for a ballot,  
4 the questions to be voted upon, and where and when applications  
5 for ballots will be accepted. The municipal clerk, or circuit  
6 clerk if the district is being formed by the circuit court, shall  
7 also send a notice of the election to all registered voters in  
8 the proposed district, which shall include the information in the  
9 published notice. The costs of printing and publication of the  
10 notice, and mailing of the notices to registered voters, shall be  
11 paid by the petitioners. If the district is organized pursuant  
12 to sections 67.2500 to 67.2530, the petitioners may be reimbursed  
13 for such costs out of the revenues received by the district.

14 2. For elections held in subdistricts pursuant to this  
15 section, if all the owners of property in a subdistrict joined in  
16 the petition for formation of the district, such owners may cast  
17 their ballot by unanimous petition approving any measure  
18 submitted to them as subdistrict voters pursuant to this section.  
19 Each owner shall receive one vote per acre owned. Fractional  
20 votes shall be allowed. The petition shall be submitted to the  
21 municipal clerk, or the circuit court clerk if the district is  
22 being formed by the circuit court, who shall verify the  
23 authenticity of all signatures thereon. The filing of a  
24 unanimous petition shall constitute an election in the  
25 subdistrict under this section and the results of said election  
26 shall be entered pursuant to this section.

27 3. The sales tax shall be not more than one-half of one  
28 percent on all retail sales within the district, which are



1 subject to taxation pursuant to section 67.2530, to fund,  
2 promote, and provide educational, civic, musical, theatrical,  
3 cultural, concerts, lecture series, and related or similar  
4 entertainment events or activities, and to fund, promote, plan,  
5 design, construct, improve, maintain, and operate public  
6 improvements, transportation projects, and related facilities in  
7 the district.

8 4. Application for a ballot shall be made as provided in  
9 this subsection:

10 (1) Persons entitled to apply for a ballot in an election  
11 shall be:

12 (a) A resident registered voter of the district; or

13 (b) If there are no registered voters in a subdistrict, a  
14 person, including a corporation or other entity, which owns real  
15 property within the subdistrict. Each voter which is not an  
16 individual shall determine how to cast its vote as provided for  
17 in its articles of incorporation, articles of organization,  
18 articles of partnership, bylaws, or other document which sets  
19 forth an appropriate mechanism for the determination of the  
20 entity's vote. If a voter has no such mechanism, then its vote  
21 shall be cast as determined by a majority of the persons who run  
22 the day-to-day affairs of the voter. Each property owner shall  
23 receive one vote;

24 (2) Only persons entitled to apply for a ballot in  
25 elections pursuant to this subsection shall apply. Such persons  
26 shall apply with the municipal clerk, or the circuit clerk if the  
27 district is formed by the circuit court. Each person applying  
28 shall provide:

1 (a) Such person's name, address, mailing address, and phone  
2 number;

3 (b) An authorized signature; and

4 (c) Evidence that such person is entitled to vote. Such  
5 evidence shall be a copy of:

6 a. For resident individuals, proof of registration from the  
7 election authority;

8 b. For owners of real property, a tax receipt or deed or  
9 other document which evidences an equitable ownership, and  
10 identifies the real property by location;

11 (3) Applications for ballot applications shall be made not  
12 later than the fourth Tuesday before the ballots are mailed to  
13 qualified electors. The ballot of submission shall be in  
14 substantially the following form:

15 "Shall there be organized in ..... (here specifically  
16 describe the proposed district boundaries), within the state of  
17 Missouri, a district, to be known as the "..... Theater,  
18 Cultural Arts, and Entertainment District" for the purpose of  
19 funding, promoting, and providing educational, civic, musical,  
20 theatrical, cultural, concerts, lecture series, and related or  
21 similar entertainment events or activities, and funding,  
22 promoting, planning, designing, constructing, improving,  
23 maintaining, and operating public improvements, transportation  
24 projects, and related facilities in the district?

25  YES  NO

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

1 Shall the ..... (name of district) impose a sales tax  
2 of ..... (insert rate) to fund, promote, and provide  
3 educational, civic, musical, theatrical, cultural, concerts,  
4 lecture series, and related or similar entertainment events or  
5 activities, and to fund, promote, plan, design, construct,  
6 improve, maintain, and operate public improvements,  
7 transportation projects, and related facilities in the district?

8                      YES   NO

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

12 (4) Not sooner than the fourth Tuesday after the deadline  
13 for applying for ballots, the municipal clerk, or the circuit  
14 clerk if the district is being formed by the circuit court, shall  
15 mail a ballot to each qualified voter who applied for a ballot  
16 pursuant to this subsection along with a return addressed  
17 envelope directed to the municipal clerk or the circuit clerk's  
18 office, with a sworn affidavit on the reverse side of such  
19 envelope for the voter's signature. Such affidavit shall be in  
20 the following form:

21 "I hereby declare under penalties of perjury that I am  
22 qualified to vote, or to affix my authorized signature in the  
23 name of an entity which is entitled to vote, in this election.

24  
25 Authorized Signature . . . . .  
26 Printed Name of Voter Signature of notary or other officer  
27 authorized to administer oaths.  
28 ..... Mailing Address of Voter (if different)

1 Subscribed and sworn to before me this ..... day of .....,  
2 20.."

3 (5) Each qualified voter shall have one vote, except as  
4 provided for in section 67.2520. Each voted ballot shall be  
5 signed with the authorized signature as provided for in this  
6 subsection;

7 (6) Voted ballots shall be returned to the municipal clerk,  
8 or the clerk of the circuit court if the district is being formed  
9 by the circuit court, by mail or hand delivery no later than 5:00  
10 p.m. on the fourth Tuesday after the date for mailing the  
11 ballots. The municipal clerk, or circuit clerk if the district  
12 is being formed by the circuit court, shall transmit all voted  
13 ballots to a team of judges of not less than four, with an equal  
14 number from each of the two major political parties. The judges  
15 shall be selected by the city, town, or village, or the circuit  
16 clerk, from lists compiled by the county election authority.  
17 Upon receipt of the voted ballots the judges shall verify the  
18 authenticity of the ballots, canvass the votes, and certify the  
19 results. Certification by the election judges shall be final and  
20 shall be immediately transmitted to the governing body of the  
21 city, town, or village for further action, or the circuit judge  
22 for further action if the district is being formed by the circuit  
23 court. Any voter who applied for such election may contest the  
24 result in the same manner as provided in chapter 115, RSMo.

25 67.2525. 1. Each member of the board of directors shall  
26 have the following qualifications:

27 (1) As to those subdistricts in which there are registered  
28 voters, a resident registered voter in the subdistrict that he or

1 she represents, or be a property owner or, as to those  
2 subdistricts in which there are not registered voters who are  
3 residents, a property owner or representative of a property owner  
4 in the subdistrict he or she represents;

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

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

16 \_\_\_\_\_ 3. For those subdistricts which contain one or more  
17 registered voters, the mayor or chairman of the city, town, or  
18 village shall, with the consent of the governing body, appoint a  
19 registered voter residing in the subdistrict to the board of  
20 directors.

21 \_\_\_\_\_ 4. For those subdistricts which contain no registered  
22 voters, the property owners who collectively own one or more  
23 parcels of real estate comprising more than half of the land  
24 situated in each subdistrict shall meet and shall elect a  
25 representative to serve upon the board of directors. The clerk  
26 of the city, town, or village in which the petition was filed  
27 shall, unless waived in writing by all property owners in the  
28 subdistrict, give notice by causing publication to be made once a

1 week for two consecutive weeks in a newspaper of general  
2 circulation in the county, the last publication of which shall be  
3 at least ten days before the day of the meeting required by this  
4 section, to call a meeting of the owners of real property within  
5 the subdistrict at a day and hour specified in a public place in  
6 the city, town, or village in which the petition was filed for  
7 the purpose of electing members of the board of directors.

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

28 6. Successor boards shall be appointed or elected,

1 depending upon the presence or absence of resident registered  
2 voters, by the mayor or chairman of a city, town, or village  
3 described in this section, or the property owners as set forth  
4 above; provided, however, that elections held by the property  
5 owners after the initial board is elected shall be certified to  
6 the municipal clerk of the city, town, or village where the  
7 district is located and the board of directors of the district.

8 7. Should a vacancy occur on the board of directors, the  
9 mayor or chairman of the city, town, or village if there are  
10 registered voters within the subdistrict, or a majority of the  
11 owners of real property in a subdistrict if there are not  
12 registered voters in the subdistrict, shall have the authority to  
13 appoint or elect, as set forth in this section, an interim  
14 director to complete any unexpired term of a director caused by  
15 resignation or disqualification.

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

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

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

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

27 9. Within thirty days after the selection of the initial  
28 directors, the board shall meet. At its first meeting and

1 annually thereafter the board shall elect a chairman from its  
2 members.

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

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

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

13 13. At the first meeting, the board, by resolution, shall  
14 receive the certification of the election regarding the sales  
15 tax, and may impose the sales tax in all subdistricts approving  
16 the imposing sales tax. In those subdistricts that approve the  
17 sales tax, the sales tax shall become effective on the first day  
18 of the first calendar quarter immediately following the action by  
19 the district board of directors imposing the tax.

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

26 15. In addition to all other powers granted by sections  
27 67.2500 to 67.2530, the district shall have the following general  
28 powers:



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

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

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

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

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

18 (6) To collect taxes and other revenues;

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

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

27 (9) To provide for the election or appointment of officers,  
28 including a chairman, treasurer, and secretary. Officers shall

1 not be required to be residents of the district, and one officer  
2 may hold more than one office;

3 (10) To hire and retain agents, employees, engineers, and  
4 attorneys;

5 (11) To enter into entertainment contracts binding the  
6 district and artists, agencies, or performers, management  
7 contracts, contracts relating to the booking of entertainment and  
8 the sale of tickets, and all other contracts which relate to the  
9 purposes of the district;

10 (12) To contract with a local government, a corporation,  
11 partnership, or individual regarding funding, promotion,  
12 planning, designing, constructing, improving, maintaining, or  
13 operating a project or to assist in such activity;

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

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

20 16. A district may at any time authorize or issue notes,  
21 bonds, or other obligations for any of its powers or purposes.  
22 Such notes, bonds, or other obligations:

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

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

27 (3) May be secured by any property of the district which  
28 may be pledged, assigned, mortgaged, or otherwise encumbered for

1 payment;

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

6 (5) Shall be in such denomination, bear interest at such  
7 rates, be in such form, be issued as current interest bonds,  
8 compound interest bonds, variable rate bonds, convertible bonds,  
9 or zero coupon bonds, be issued in such manner, be payable in  
10 such place or places and subject to redemption as such resolution  
11 may provide; and

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

15  
16 The provisions of this subsection are applicable to the district  
17 notwithstanding the provisions of section 108.170, RSMo.

18 67.2530. 1. Any note, bond, or other indebtedness of the  
19 district may be refunded at any time by the district by issuing  
20 refunding bonds in such amount as the district may deem  
21 necessary. Such bonds shall be subject to, and shall have the  
22 benefit of the foregoing provisions regarding notes, bonds, and  
23 other obligations. Without limiting the generality of the  
24 foregoing, refunding bonds may include amounts necessary to  
25 finance any premium, unpaid interest, and costs of issuance in  
26 connection with the refunding bonds. Any such refunding may be  
27 effected whether the bonds to be refunded then shall have matured  
28 or thereafter shall mature, either by sale of the refunding bonds

1 and the application of the proceeds thereof to the payment of the  
2 obligations being refunded or the exchange of the refunding bonds  
3 for the obligations being refunded with the consent of the  
4 holders of the obligations being refunded.

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

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

28 4. In each district in which a sales tax has been imposed

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

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

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

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

1 rate that shall be uniform throughout the subdistricts approving  
2 the sales tax.

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

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

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

25 (3) The district may contract with the municipality that  
26 the district is within for the municipality to collect any  
27 revenue received by the district and, after deducting the cost of  
28 such collection, but not to exceed one percent of the total

1 amount collected, deposit such revenue in a special trust  
2 account. Such revenue and interest may be applied by the  
3 municipality to expenses, costs, or debt service of the district  
4 at the direction of the district as set forth in a contract  
5 between the municipality and the district.

6 10. (1) All applicable provisions contained in sections  
7 144.010 to 144.525, RSMo, governing the state sales tax, sections  
8 32.085 and 32.087, RSMo, and section 32.057, RSMo, the uniform  
9 confidentiality provision, shall apply to the collection of the  
10 tax imposed by this section, except as modified in this section.

11 (2) All exemptions granted to agencies of government,  
12 organizations, persons, and to the sale of certain articles and  
13 items of tangible personal property and taxable services pursuant  
14 to the provisions of sections 144.010 to 144.525, RSMo, are  
15 hereby made applicable to the imposition and collection of the  
16 tax imposed by this section.

17 (3) The same sales tax permit, exemption certificate, and  
18 retail certificate required by sections 144.010 to 144.525, RSMo,  
19 for the administration and collection of the state sales tax  
20 shall satisfy the requirements of this section, and no additional  
21 permit or exemption certificate or retail certificate shall be  
22 required; except that the district may prescribe a form of  
23 exemption certificate for an exemption from the tax imposed by  
24 this section.

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

1 of this section.

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

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

20 (7) Subsequent to the initial approval by the voters and  
21 implementation of a sales tax in the district, the rate of the  
22 sales tax may be increased, but not to exceed a rate of one-half  
23 of one percent on retail sales as provided in this subsection.  
24 The election shall be conducted in accordance with section  
25 67.2520; provided, however, that the district board of directors  
26 may place the question of the increase of the sales tax before  
27 the voters of the district by resolution, and the municipal clerk  
28 of the city, town, or village which originally conducted the



1 incorporation of the district, or the circuit clerk of the court  
2 which originally conducted the incorporation of the district,  
3 shall conduct the subsequent election. In subsequent elections,  
4 the election judges shall certify the election results to the  
5 district board of directors. The ballot of submission shall be  
6 in substantially the following form:

7 \_\_\_\_\_ "Shall ..... (name of district) increase the  
8 ..... (insert amount) percent district sales tax now  
9 in effect to..... (insert amount) in the  
10 ..... (name of district)?

11 \_\_\_\_\_  YES  NO

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

15  
16 If a majority of the votes cast on the proposal by the qualified  
17 voters of the district voting thereon are in favor of the  
18 increase, the increase shall become effective December  
19 thirty-first of the calendar year in which such increase was  
20 approved.

21 \_\_\_\_\_ 11. (1) There shall not be any election as provided for in  
22 this section while the district has any financing or other  
23 obligations outstanding.

24 \_\_\_\_\_ (2) The board, when presented with a petition signed by at  
25 least one-third of the registered voters in a district that voted  
26 in the last gubernatorial election, or signed by at least  
27 two-thirds of property owners of the district, calling for an  
28 election to dissolve and repeal the tax shall submit the question

1 to the voters using the same procedure by which the imposing tax  
2 was voted. The ballot of submission shall be in substantially  
3 the following form:

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

8                    YES                   NO

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

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

23 (3) If a majority of the votes cast on the proposal by the  
24 qualified voters of the district voting thereon are in favor of  
25 repeal, that repeal shall become effective December thirty-first  
26 of the calendar year in which such repeal was approved or after  
27 the repayment of the district's indebtedness, whichever occurs  
28 later.

1 12. (1) At such time as the board of directors of the  
2 district determines that further operation of the district is not  
3 in the best interests of the inhabitants of the district, and  
4 that the district should dissolve, the board shall submit for a  
5 vote in an election held throughout the district the question of  
6 whether the district should be abolished. The question shall be  
7 submitted in substantially the following form:

8 "Shall the ..... theater, cultural arts, and  
9 entertainment district be abolished?

10  YES  NO

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

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

1 subdistrict may be abolished, except at such time as the district  
2 is abolished.

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

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

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

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

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

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

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

