

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
**SENATE BILL NOS. 165, 164,
248 & 168**

95TH GENERAL ASSEMBLY

0920L.03C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 67.456, 67.548, 67.1000, 67.1360, 67.1401, 67.1421, 67.1451, 67.1461, 67.1521, 67.1545, 67.1551, 67.2000, 94.400, 94.510, 94.550, 94.577, 94.900, 94.902, 115.350, 141.160, 144.030, 204.569, 231.444, 238.202, 238.208, 238.216, 238.220, 238.235, 238.257, 238.275, 429.110, 488.012, 650.396, and 650.399, RSMo, and section 115.348 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 353, ninety-third general assembly, first regular session, and section 115.348 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 58, ninety-third general assembly, first regular session, and to enact in lieu thereof fifty-one new sections relating to political subdivisions, with penalty provisions and an emergency clause for certain sections.

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

Section A. Sections 67.456, 67.548, 67.1000, 67.1360, 67.1401, 67.1421, 67.1451,
2 67.1461, 67.1521, 67.1545, 67.1551, 67.2000, 94.400, 94.510, 94.550, 94.577, 94.900, 94.902,
3 115.350, 141.160, 144.030, 204.569, 231.444, 238.202, 238.208, 238.216, 238.220, 238.235,
4 238.257, 238.275, 429.110, 488.012, 650.396, and 650.399, RSMo, and section 115.348 as
5 enacted by conference committee substitute for senate substitute for senate committee substitute
6 for house committee substitute for house bill no. 353, ninety-third general assembly, first regular
7 session, and section 115.348 as enacted by conference committee substitute for senate substitute
8 for senate committee substitute for house committee substitute for house bill no. 58, ninety-third

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

9 general assembly, first regular session, are repealed and fifty-one new sections enacted in lieu
10 thereof, to be known as sections 66.430, 66.431, 66.432, 66.433, 66.434, 66.435, 67.456, 67.548,
11 67.585, 67.1000, 67.1080, 67.1360, 67.1401, 67.1421, 67.1451, 67.1461, 67.1521, 67.1545,
12 67.1551, 67.2000, 94.271, 94.400, 94.510, 94.550, 94.577, 94.900, 94.902, 94.903, 94.1011,
13 115.350, 137.1040, 141.160, 144.030, 182.802, 204.569, 206.165, 227.409, 231.444, 238.202,
14 238.208, 238.216, 238.220, 238.235, 238.257, 238.275, 321.227, 429.110, 488.012, 488.075,
15 650.396, and 650.399, to read as follows:

**66.430. 1. The governing body of any county with a charter form of government
2 and with fewer than nine hundred thousand inhabitants may, by order or ordinance,
3 create a parks, trails, and greenways district and impose a sales tax on all retail sales made
4 within the county which are subject to sales tax under chapter 144, RSMo, as provided in
5 sections 66.430 to 66.435. The governing body of any county that is within the same
6 metropolitan statistical area, as defined and updated by the United States Office of
7 Management and Budget, of such county with a charter form of government may become
8 part of such district upon the approval of joining such district under sections 66.430 to
9 66.435 in the county desiring to become part of the district.**

**2. The tax authorized in this section shall be equal to one-tenth of one cent, and
11 shall be imposed solely for the purpose of funding the support of the parks, trails, and
12 greenways district. The tax authorized in this section shall be in addition to all other sales
13 taxes imposed by law, and shall be stated separately from all other charges and taxes. Such
14 order or ordinance shall describe the boundaries of the proposed district and the proposed
15 rate of tax to be levied in the district.**

**3. No such order or ordinance creating a district and imposing a tax under sections
17 66.430 to 66.435 shall become effective unless the governing body of each county desiring
18 to be part of the proposed district submits to the voters within the district boundaries at
19 a state general, primary, or special election a proposal to authorize the governing body of
20 each such county to create a district and impose a tax for funding the district under
21 sections 66.430 to 66.435. The ballot of submission shall be in substantially the following
22 form:**

**"Shall the County of organize a parks, trails, and greenways district for the
24 purposes of planning, developing, supervising, improving, maintaining, and taking custody
25 of an interconnecting system of public parks, trails, open space, greenways, and
26 recreational facilities within such district, and shall the County of join(insert all
27 counties within proposed district) Counties, provided each county approves the formation
28 of this district in its respective county, to form one district to be known as the "..... (insert
29 name) Parks, Trails, and Greenways District", and shall the County of impose a sales**

30 tax of one-tenth of one cent to fund such parks, trails, and greenways district, with
31 forty-five percent of that revenue distributed to the district and fifty-five percent
32 distributed to the County of and the cities within the County of for local park
33 improvements?".

34 **4. (1) In districts that consist of one county only, if a majority of the votes cast on**
35 **the question by the qualified voters voting thereon are in favor of the question, then the**
36 **district shall be created in such county and the tax shall become effective in such county**
37 **on the first day of the second calendar quarter following the calendar quarter in which the**
38 **election was held. If a majority of the votes cast on the question by the qualified voters**
39 **voting thereon are opposed to the question, then the district shall not be created in such**
40 **county and the tax shall not become effective in such county unless and until the question**
41 **is resubmitted under this section to the qualified voters of the county and such question is**
42 **approved by a majority of the qualified voters voting on the question.**

43 **(2) In districts that consist of more than one county, if a majority of the votes cast**
44 **on the question by the qualified voters voting thereon in each county that is part of the**
45 **proposed district are in favor of the question, then the district shall be created in such**
46 **county and the tax shall become effective in such county on the first day of the second**
47 **calendar quarter following the calendar quarter in which the election was held. If more**
48 **than one county in the proposed district creates a district and imposes a tax under sections**
49 **66.430 to 66.435, then all approved contiguous districts shall combine to become one**
50 **district. If a majority of the votes cast on the question by the qualified voters voting**
51 **thereon in each county that is part of the proposed district are opposed to the question,**
52 **then the district shall not be created in such county and the tax shall not become effective**
53 **in such county unless and until the question is resubmitted under this section to the**
54 **qualified voters of the county and such question is approved by a majority of the qualified**
55 **voters voting on the question.**

56 **5. In districts that consist of more than one county, no district shall be created and**
57 **no tax shall be imposed under sections 66.430 to 66.435 unless and until a majority of the**
58 **qualified voters voting on the question in any county with a charter form of government**
59 **and with fewer than nine hundred thousand inhabitants that is part of the proposed**
60 **district approves the creation of the district and the imposition of the tax in such county.**

61 **6. After a district is created and a tax imposed under sections 66.430 to 66.435, any**
62 **county that is eligible to become part of such district under sections 66.430 to 66.435 may**
63 **join such district by following all procedures for such county to become part of such**
64 **district under sections 66.430 to 66.435.**

66.431. 1. Any district created under sections 66.430 to 66.435 shall be a body corporate and a political subdivision of the state. The district shall be known as the "..... (insert name) Parks, Trails, and Greenways District". Such district may sue and be sued, issue bonds, and levy and collect taxes under sections 66.430 to 66.435.

2. Each district created under sections 66.430 to 66.435 shall be governed by a board of directors created under this section. Upon the approval of such district and tax by the qualified voters as provided in sections 66.430 to 66.435, the members of the board of directors shall be appointed as follows:

(1) The presiding commissioner or the elected county executive of each county with a charter form of government that is part of the district shall appoint one member from the residents of such county, to serve a four-year term;

(2) The mayor of the largest city in each such county with a charter form of government shall appoint two members from the residents of such city, to serve a four-year term;

(3) The remaining members of the board shall be appointed in the following manner:

(a) In districts that consist of more than one county, the presiding commissioner or the elected county executive of each county in the district other than a county with a charter form of government shall appoint two members from the residents of such county, one of whom shall be a resident of the county's largest city, to serve a four-year term. The presiding commissioner or the elected county executive of each county in the district other than a county with a charter form of government shall appoint an additional member from the residents of such county, to serve a four-year term, when the population of such county exceeds two hundred thousand inhabitants, and shall appoint an additional member from the residents of such county, to serve a four-year term, for every additional one hundred thousand inhabitants added to such county as determined by the most recent decennial census;

(b) In all districts, the mayors of the second through the sixth most populous cities of each county with a charter form of government shall appoint one member from the residents of each such city by December fifteenth of each year. Representation of each such city on the board shall be on a rotating basis as follows:

a. In the initial year, the member appointed from the second most populous city shall serve a one-year term, the member appointed from the third most populous city shall serve a two-year term, the member appointed from the fourth most populous city shall serve a three-year term, the member appointed from the fifth most populous city shall

36 serve a four-year term, and no member from the sixth most populous city shall serve on
37 the board;

38 b. In the second year, no member from the second most populous city shall serve
39 on the board, the member appointed from the third most populous city shall serve a one-
40 year term, the member appointed from the fourth most populous city shall serve a two-year
41 term, the member appointed from the fifth most populous city shall serve a three-year
42 term, and the member appointed from the sixth most populous city shall serve a four-year
43 term;

44 c. In the third year, the member appointed from the second most populous city
45 shall serve a four-year term, no member from the third most populous city shall serve on
46 the board, the member appointed from the fourth most populous city shall serve a one-year
47 term, the member appointed from the fifth most populous city shall serve a two-year term,
48 and the member appointed from the sixth most populous city shall serve a three-year term;

49 d. In the fourth year, the member appointed from the second most populous city
50 shall serve a three-year term, the member appointed from the third most populous city
51 shall serve a four-year term, no member from the fourth most populous city shall serve on
52 the board, the member appointed from the fifth most populous city shall serve a one-year
53 term, and the member appointed from the sixth most populous city shall serve a two-year
54 term;

55 e. In the fifth year, the member appointed from the second most populous city shall
56 serve a two-year term, the member appointed from the third most populous city shall serve
57 a three-year term, the member appointed from the fourth most populous city shall serve
58 a four-year term, no member from the fifth most populous city shall serve on the board,
59 and the member appointed from the sixth most populous city shall serve a one-year term;

60 f. In the sixth year, the members shall be appointed and the terms shall be served
61 in the same manner as the initial year;

62 g. In all years following the sixth year, the members shall be appointed and the
63 terms shall be served in the same rotating manner listed in this paragraph.

64 3. Any new county joining the district under sections 66.430 to 66.435 shall appoint
65 the required number of members of the board of directors on or before the date of the
66 second meeting of the district board of directors after the approval of joining the district
67 and imposing the tax in such county under sections 66.430 to 66.435.

68 4. (1) Each board member shall be a citizen of the United States and shall reside
69 within the county or city the board member is appointed to represent.

70 (2) Each board member shall serve until a successor is appointed and takes office
71 as provided under sections 66.430 to 66.435. Any board member may be reappointed.

Vacancies shall be filled in the same manner in which the board member vacating the office was originally appointed, and such members appointed to fill vacancies shall serve for the remainder of the term being filled.

(3) No board member shall receive compensation for performance of duties as a board member. No board member shall have any direct or indirect financial interest in any contract entered into under sections 66.430 to 66.435.

(4) The presiding commissioner, the elected county executive, or the mayor who appointed each member may remove such member at such official's discretion, and shall immediately appoint a replacement member upon such removal.

5. Promptly after appointment of the initial board members, the board of directors shall hold an organizational meeting at which they shall elect a president, secretary, treasurer, and any other officers from among the members as they may deem necessary. The board shall make and adopt any bylaws, rules, and regulations necessary to implement and administer sections 66.430 to 66.435.

66.432. 1. Each district established under sections 66.430 to 66.435 shall be responsible for the planning, development, operation, and maintenance of a public system of parks, interconnecting trails, greenways, and open space throughout the counties composing each district, except as otherwise specifically provided for in sections 66.430 to 66.435.

2. No district created under sections 66.430 to 66.435 shall exercise the power of eminent domain.

3. Nothing in sections 66.430 to 66.435 shall be construed to give any district the authority to regulate water quality, watershed, or land use issues in the county or counties composing the district.

4. The powers and responsibilities of districts created under sections 66.430 to 66.435 shall be supplemental to, but shall not be a substitute for, the powers and responsibilities of other parks and recreation systems located within the district or for the powers of other conservation and environmental regulatory agencies. Any recreation system or public parks system that exists within a district established under sections 66.430 to 66.435 before such district is established shall remain in existence with the same powers and responsibilities it had before the establishment of a district created under sections 66.430 to 66.435. Nothing in sections 66.430 to 66.435 shall be construed to limit or prohibit:

(1) Later establishment or cessation of any park or recreation system provided by law; or

22 (2) Any powers and responsibilities of any park or recreation system provided by
23 state law.

 66.433. 1. The board of directors of a district established under sections 66.430 to
2 66.435 shall have the following powers and responsibilities:

3 (1) To prepare or cause to be prepared and to adopt a plan or plans for
4 interconnecting systems of public parks, public trails, greenways, and open spaces
5 throughout the counties composing each district;

6 (2) To develop, supervise, improve, maintain, and take custody of an
7 interconnecting system of public parks, public trails, greenways, open space, and
8 recreational facilities owned, operated, managed, or maintained by such district;

9 (3) To issue bonds, notes, or other obligations in furtherance of any power or
10 responsibility of a district, and to refund those bonds, notes, or obligations, as provided in
11 sections 66.430 to 66.435;

12 (4) To contract with public and private entities, including other parks and
13 recreation agencies, or individuals both within and without the state, and to contract with
14 the United States or any agency thereof in furtherance of any power or responsibility of
15 such district;

16 (5) To lease, purchase, own, hold, control, contract, and sell any and all rights in
17 land, buildings, improvements, and any and all other real or personal property, or
18 property that is a combination of both; provided that, real property within a county shall
19 be purchased by a district only if a majority of the board members from the county in
20 which that real property is located consents to that purchase;

21 (6) To receive property, both real and personal, or money that has been granted,
22 donated, devised, or bequeathed to a district;

23 (7) To establish a separate district account into which all local sales taxes received
24 from the director of the department of revenue and other funds received by that district
25 shall be deposited;

26 (8) To establish and collect reasonable charges for the use of the facilities of a
27 district;

28 (9) To maintain an office and staff at any place or places in this state as the district
29 may designate, and to conduct its business and operations as is necessary to fulfill that
30 district's powers and responsibilities under sections 66.430 to 66.435; and

31 (10) To appoint, when the district board determines it is appropriate, advisory
32 committees to assist the district board in the exercise of the power and responsibilities
33 vested in districts under sections 66.430 to 66.435.

34 **2. (1) The treasurer of the board of directors shall keep accurate accounts of all**
35 **receipts and disbursements. The receipts and disbursements of each district shall be**
36 **audited yearly by a certified or licensed public accountant, and the report of the audit shall**
37 **be approved by the board. Upon board approval, the report shall be available for**
38 **inspection.**

39 **(2) The accounts of the district shall be open at any reasonable time for inspection**
40 **by duly authorized representatives of the counties and cities included within the**
41 **jurisdictional boundaries of that district.**

42 **(3) Annually, no later than one hundred twenty days after the close of each**
43 **district's fiscal year, the board of directors shall prepare a report on the operations and**
44 **transactions conducted by that district during the preceding year. The report shall be an**
45 **open record and shall be submitted to the governing bodies of each city and county within**
46 **the jurisdictional boundaries of that district commencing the year following the year in**
47 **which such district is created. The board of directors shall take those actions as are**
48 **reasonably required to make such report readily available to the public.**

49 **3. All purchases by a district in excess of ten thousand dollars used in the**
50 **construction or maintenance of any public recreational facility, park, trail, or greenway**
51 **in that district shall be made under the lowest and best bid standard as provided in section**
52 **34.040, RSMo, or under the lowest and best proposal standard as provided in section**
53 **34.042, RSMo. For such purchases and procedures, the board of directors shall have the**
54 **same discretion, powers, and responsibilities as granted to the commissioner of**
55 **administration by sections 34.040 and 34.042, RSMo.**

56 **4. When a public highway, street, or road extends into or through a park area,**
57 **public trail, trail area, or greenway of a district, or when a public highway, street, or road**
58 **forms all or part of a suitable connection between two or more park areas, public trails,**
59 **or trail areas within a district, and it is advisable by the board to make alterations in the**
60 **route or width of the highway or to grade, drain, pave, or otherwise improve the highway,**
61 **the board may enter into agreements, consistent with the purposes of that district, with the**
62 **public authorities in control of the portion of the highway, street, or road that lies within**
63 **any, or forms any part of, a connecting link to and between any park area, public trail, or**
64 **trail area of a district. Any agreement with any such public authority shall follow the**
65 **procedure authorized by law for dealing with that authority, and any agreement shall**
66 **provide for the payment by the board of an agreed-upon portion of the costs of that**
67 **agreement. This subsection shall not be construed to alter the legal status of that highway,**
68 **street, or road in any way.**

66.434. 1. Any county levying a local sales tax under sections 66.430 to 66.435 is hereby prohibited from administering or collecting the tax locally, but shall use the services of the department of revenue to administer, enforce, and collect the tax. The sales tax shall be administered, enforced, and collected in the same manner and by the same procedure as other local sales taxes are levied and collected. Except as modified in sections 66.430 to 66.435, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under sections 66.430 to 66.435.

2. Upon receipt of a certified copy of a resolution from a county authorizing the levy of a local sales tax under sections 66.430 to 66.435, which resolution shall state the name of the district in which that county is included, the director of the department of revenue shall collect the tax. All revenue collected under sections 66.430 to 66.435 by the director of the department of revenue on behalf of any district, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the ".....(insert district name) Parks, Trails, and Greenways District Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the fund and credited to the district for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such district. Any funds in the special fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund. All local sales tax revenue collected under sections 66.430 to 66.435 shall be remitted at least quarterly by the director of revenue to each district, the source counties included in each district, and the cities in each of those counties, in the percentages provided in this section.

3. The local sales tax authorized in sections 66.430 to 66.435 shall be collected and allocated in each district as follows:

(1) Forty-five percent of the local sales taxes collected from each county under sections 66.430 to 66.435 shall be deposited by the department of revenue in the parks, trails, and greenways district fund established by the district to be administered by the board of directors of that district to pay costs associated with the planning, development, supervision, improvement, maintenance, and custody of an interconnecting system of public parks, trails, greenways, open space, and recreational facilities within the boundaries of that district. Up to five percent of such amount shall be used for grants to local public agencies to be used for activities that are consistent with the district's powers

36 and responsibilities. Costs for office and project administration may be up to, but shall not
37 exceed, fifteen percent of the amount deposited in a district fund under this subdivision;

38 (2) Fifteen percent of the local sales taxes collected from each county under sections
39 66.430 to 66.435 shall be distributed by the department of revenue to the source county to
40 be used for planning, development, supervision, improvement, maintenance, and custody
41 of public parks, trails, greenways, open space, and recreational facilities within the
42 boundaries of the portion of the county that is in such district; and

43 (3) Forty percent of the local sales taxes collected from each county under sections
44 66.430 to 66.435 shall be distributed by the department of revenue to each of the cities in
45 that county, in proportion to each city's relative local sales tax contribution, to be used for
46 planning, development, supervision, improvement, maintenance, and custody of public
47 parks, trails, greenways, open space, and recreational facilities within the portion of the
48 city that is within the boundaries of the district.

49 4. If the tax is repealed or terminated by any means, all funds remaining in the
50 special trust fund shall continue to be used solely for the designated purposes, and the
51 district shall notify the director of the department of revenue of the action at least ninety
52 days before the effective date of the repeal and the director may order retention in the trust
53 fund, for a period of one year, of two percent of the amount collected after receipt of such
54 notice to cover possible refunds or overpayment of the tax and to redeem dishonored
55 checks and drafts deposited to the credit of such accounts. After one year has elapsed after
56 the effective date of abolition of the tax in such district, the director shall remit the balance
57 in the account to the district and close the account of that district. The director shall notify
58 each district of each instance of any amount refunded or any check redeemed from receipts
59 due the district.

60 5. Notwithstanding the provisions of section 99.845, RSMo, to the contrary, the
61 revenues from the local sales taxes imposed under sections 66.430 to 66.435 shall not be
62 allocated to and paid by the department of revenue to any special allocation fund
63 established by any municipality under sections 99.800 to 99.865, RSMo.

66.435. 1. (1) Bonds issued under sections 66.430 to 66.435 shall be issued under
2 a resolution adopted by the board of directors of that district, which resolution shall set out
3 the estimated cost to that district of the proposed improvements, and shall further set out
4 the amount of bonds to be issued, their purpose or purposes, date or dates, denomination
5 or denominations, rate or rates of interest, time or times of payment, both of principal and
6 of interest, place or places of payment, and all other details in connection with those bonds.
7 These bonds may be subject to provision for redemption before maturity, with or without
8 premium, and at the times and upon the conditions as may be provided by the resolution.

9 (2) Notwithstanding the provisions of section 108.170, RSMo, to the contrary, such
10 bonds shall bear interest at a rate or rates determined by the issuing district, shall mature
11 within a period not exceeding twenty years, and may be sold at public or private sale for
12 not less than ninety-five percent of the principal amount of the bonds to be issued. Bonds
13 issued by a district shall possess all of the qualities of negotiable instruments under the
14 laws of this state.

15 (3) Such bonds may be payable to bearer, may be registered or coupon bonds and,
16 if payable to bearer, may contain any registration provisions as to either principal and
17 interest, or principal only, as may be provided in the resolution authorizing such bonds,
18 which resolution may also provide for the exchange of registered and coupon bonds. Such
19 bonds and any coupons attached to such bonds shall be signed in the manner and by the
20 board of the district as may be provided by the resolution authorizing the bonds. A district
21 may provide for the replacement of any bond that has become mutilated, destroyed, or lost.

22 (4) Bonds issued by a district shall be payable as to principal, interest, and
23 redemption premium, if any, out of all or any part of the issuing district's parks, trails, and
24 greenways fund, including revenues derived from local sales taxes and any other moneys
25 held by that district. Neither the board members nor any person executing the bonds shall
26 be personally liable on those bonds by reason of the issuance of those bonds. Bonds issued
27 under sections 66.430 to 66.435 shall not constitute a debt, liability, or obligation of this
28 state, or of any political subdivision of this state, nor shall any of such obligations be a
29 pledge of the faith and credit of this state, but shall be payable solely from the revenues
30 and assets held by the issuing district. The issuance of bonds under sections 66.430 to
31 66.435 shall not directly, indirectly, or contingently obligate this state or any political
32 subdivision of this state, other than the district issuing the bonds, to levy any form of
33 taxation for those bonds or to make any appropriation for their payment. Each obligation
34 or bond issued under sections 66.430 to 66.435 shall contain, on its face, a statement to the
35 effect that the issuing district shall not be obligated to pay those bonds nor the interest on
36 those bonds, except from the revenues received by the issuing district or assets of that
37 district lawfully pledged for that district, and that neither the good faith and credit nor the
38 taxing power of this state or of any political subdivision of this state, other than the issuing
39 district, is pledged to the payment of the principal of or the interest on that obligation or
40 bond. The proceeds of such bonds shall be disbursed in the manner and under the
41 restrictions the district may provide in the resolution authorizing the issuance of those
42 bonds.

43 2. (1) A district may issue negotiable refunding bonds for the purpose of refunding,
44 extending, or unifying the whole or any part of any bonds of a district then outstanding,

45 or any bonds, notes, or other obligations issued by any other public agency, public body,
46 or political subdivision in connection with any facilities to be acquired, leased, or subleased
47 by that district, which refunding bonds shall not exceed the amount necessary to refund
48 the principal of the outstanding bonds to be refunded and the accrued interest on those
49 bonds to the date of that refunding, together with any redemption premium, amounts
50 necessary to establish reserve and escrow funds, and all costs and expenses incurred in
51 connection with the refunding. The board shall provide for the payment of interest and
52 principal of any refunding bonds in the same manner as was provided for the payment of
53 interest and principal of the bonds refunded.

54 (2) In the event that any of the board members or officers of a district whose
55 signatures appear on any bonds or coupons shall cease to be on the board or cease to be
56 an officer before the delivery of those bonds, such signatures shall remain valid and
57 sufficient for all purposes, the same as if such board members or officers had remained in
58 office until the delivery of those bonds.

59 3. Each district is hereby declared to be performing a public function, and bonds
60 of a district are declared to be issued for an essential public and governmental purpose,
61 and interest on and income from such bonds shall be exempt from income taxation by this
62 state.

67.456. 1. The average maturity of bonds or notes issued under the neighborhood
2 improvement district act after August 28, 2004, shall not exceed one hundred twenty percent of
3 the average economic life of the improvements for which the bonds or notes are issued.

4 2. Any improvement for which a petition is filed or an election is held under section
5 67.457 after August 28, 2004, including improvements to or located on property owned by a city
6 or county, shall include provisions for maintenance of the project during the term of the bonds
7 or notes.

8 3. In the event that, after August 28, 2004, any parcel of property within the
9 neighborhood improvement district is divided into more than one parcel of property after the
10 final costs of the improvement are assessed, all unpaid final costs of the improvement assessed
11 to the original parcel that was divided [shall be recalculated and] **may, within sixty days after**
12 **recordation of proof of division of such parcel in the real property records of the county**
13 **or city not within a county where the district is located, be reallocated effective as of the**
14 **next ensuing January first following such division, but only as to the newly created parcels,**
15 **by the city or county that formed the district. Such reallocation shall be in accordance with**
16 **the method for assessment of the original parcel set forth in the ballot question or petition**
17 **related to the formation of the district described in section 67.457, with such amounts to**
18 **be certified to the county clerk and county collector, or the equivalent officers in a city not**

19 **within a county, and which amounts shall be used for reassessment of the newly created**
20 **parcels. If the city or county that formed the district does not reallocate the assessments**
21 **on the newly created parcels in accordance with the original method of assessment and**
22 **certify such information to the county clerk and county collector, or the equivalent officers**
23 **in a city not within a county, within sixty days of recordation of proof of the division of the**
24 **original parcel, the unpaid cost of the improvements assessed to the original parcel that**
25 **was divided shall be** reassessed proportionally to each of the parcels resulting from the division
26 of the original parcel, based on the assessed valuation of each resulting parcel. No parcel of
27 property which has had the assessment against it paid in full by the property owner shall be
28 reassessed under this section. No parcel of property shall have the initial assessment against it
29 changed, except for any changes for special, supplemental, or additional assessments authorized
30 under the state neighborhood improvement district act.

67.548. 1. In any first or second class county not having a charter form of government,
2 which contains all or any part of a city with a population of greater than four hundred thousand
3 inhabitants, in which the voters have approved a sales tax as provided by section 67.547, the
4 county commission may:

5 (1) Reduce or eliminate the county general fund levy, the special road and bridge levy,
6 or the park levy; and

7 (2) Grant county sales tax revenues to cities, towns and villages and to special road
8 districts organized pursuant to chapter 233, RSMo.

9 2. [If the county commission reduces a special road and bridge tax levy pursuant to this
10 section which results in a reduction of revenue available to a city, town or village or to a special
11 road district organized pursuant to chapter 233, RSMo, the commission shall in that year in
12 which the reduction of revenue occurs set aside and place to the credit of each such entity sales
13 tax revenues in an amount at least equal to that which each such entity would have otherwise
14 been entitled from the special road and bridge tax levy, had it not been for such reduction. In
15 subsequent years, each such entity shall receive from the county an amount of sales tax revenue
16 equal to the amount of special road and bridge tax revenue that each such entity would have
17 received in that year, but for the reduction in the special road and bridge tax. The county shall
18 transfer such sales tax revenue to each such entity in twelve equal monthly installments during
19 each year in which such entity is entitled to receive such sales tax revenue] **Nothing herein shall**
20 **restrict or eliminate the county's obligation to allocate revenue from the special road and**
21 **bridge levy, as annually considered by the county commission, to the cities, towns and**
22 **villages and to special road districts organized under chapter 233, RSMo. Additionally,**
23 **in the event the county utilizes sales tax revenues received under section 67.547 for the**
24 **county's road and bridge program, the county shall be obligated to pay the same allocation**

25 of such revenue to the cities, towns and villages and to special road districts as if such
26 revenue had been received pursuant to the special road and bridge levy and shall be paid
27 in twelve equal monthly installments during the year in which such entity is entitled to
28 receive the revenue. Nothing herein shall be deemed to eliminate or restrict the county's
29 discretion in setting the special road and bridge levy or the amount of sales tax revenue to
30 be used for the county's road and bridge program.

67.585. 1. The board of trustees of the public health center of any county of the
2 first classification with more than one hundred ninety-eight thousand but fewer than one
3 hundred ninety-nine thousand two hundred inhabitants may impose, by order or
4 resolution, a sales tax on all retail sales made within the county which are subject to sales
5 tax under chapter 144, RSMo. The tax authorized in this section shall not exceed one-half
6 of one percent, shall only be imposed at the rate of one-fourth, three-eighths, or one-half
7 of one percent, and shall be imposed solely for the purpose of funding the public health and
8 safety projects and programs of the county public health center as established under
9 sections 205.010 to 205.150, RSMo. The tax authorized in this section shall only be
10 imposed in conjunction with a property tax reduction for each year in which the sales tax
11 is imposed. The tax authorized in this section shall be in addition to all other sales taxes
12 imposed by law, and shall be stated separately from all other charges and taxes.

13 2. No such order or resolution adopted under this section shall become effective
14 unless the board of trustees submits to the voters residing within the county at a state
15 general, primary, or special election a proposal to authorize the board of trustees to impose
16 a tax under this section. The ballot of submission shall contain substantially the following
17 language: Shall the (insert county name) public health center impose a countywide sales
18 tax of (insert amount) percent and reduce its total property tax levy annually by
19 (insert amount) percent of the total amount of sales tax revenue collected in the same tax
20 year for the purpose of providing public health services for the improvement of the health
21 of all inhabitants of the county?

22 3. If a majority of the votes cast on the question by the qualified voters voting
23 thereon are in favor of the question, then the tax shall become effective on the first day of
24 the second calendar quarter after the director of revenue receives notification of adoption
25 of the local sales tax. If a majority of the votes cast on the question by the qualified voters
26 voting thereon are opposed to the question, then the tax shall not become effective unless
27 and until the question is resubmitted under this section to the qualified voters and such
28 question is approved by a majority of the qualified voters voting on the question, but no
29 such question shall be resubmitted sooner than twelve months from the date the question
30 was last submitted under this section.

31 **4. All revenue collected under this section by the director of the department of**
32 **revenue on behalf of any county public health center, except for one percent for the cost**
33 **of collection which shall be deposited in the state's general revenue fund, shall be deposited**
34 **in a special trust fund, which is hereby created and shall be known as the "County Public**
35 **Health Center Improvement Sales Tax Fund", and shall be used solely for the designated**
36 **purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be**
37 **commingled with any funds of the state. The director may make refunds from the amounts**
38 **in the fund and credited to the county public health center for erroneous payments and**
39 **overpayments made, and may redeem dishonored checks and drafts deposited to the credit**
40 **of such county public health center. Any funds in the special fund which are not needed**
41 **for current expenditures shall be invested in the same manner as other funds are invested.**
42 **Any interest and moneys earned on such investments shall be credited to the fund. The**
43 **director of revenue shall keep accurate records of the moneys in the fund that were**
44 **collected in each county imposing a sales tax under this section, and such records shall be**
45 **open for inspection by the board of trustees and the public. Not later than the tenth day**
46 **of each month the director of revenue shall distribute all moneys deposited in the trust**
47 **funds during the preceding month to the treasury of the county public health center which**
48 **levied the tax. Such funds shall be administered by the board of trustees of the county**
49 **public health center.**

50 **5. (1) As used in this section, the term "total property tax levy" includes all ad**
51 **valorem taxes originally requiring voter approval, plus an allowance for ad valorem taxes**
52 **that will be billed but not collected in that calendar year.**

53 **(2) Each year in which a sales tax is imposed under this section, after determining**
54 **its budget and within the limits set by the constitution and laws of this state for the**
55 **following year and for the total property tax levy needed to collect the revenue required**
56 **by such budget, the board of trustees of the county public health center shall reduce the**
57 **total property tax levy in an amount sufficient to decrease the total property taxes it will**
58 **collect. The reduction shall be one of the following percentages:**

59 **(a) Fifty percent of the sales tax revenue collected in the tax year for which the**
60 **property taxes are being levied;**

61 **(b) Sixty percent of the sales tax revenue collected in the tax year for which the**
62 **property taxes are being levied;**

63 **(c) Seventy percent of the sales tax revenue collected in the tax year for which the**
64 **property taxes are being levied;**

65 **(d) Eighty percent of the sales tax revenue collected in the tax year for which the**
66 **property taxes are being levied;**

67 (e) Ninety percent of the sales tax revenue collected in the tax year for which the
68 property taxes are being levied;

69 (f) One hundred percent of the sales tax revenue collected in the tax year for which
70 the property taxes are being levied.

71 (3) In the event that, in the immediately preceding year, a county public health
72 center collects either more or less sales tax revenue than the amount of sales tax revenue
73 received by the county public health center during the first six months of the current year
74 multiplied by two, the county public health center shall adjust its total property tax levy
75 for the current year to reflect such increase or decrease.

76 (4) The tax rate for county public health centers levying a sales tax under this
77 section shall be computed in the following manner:

78 (a) Divide the amount of the sales tax revenue required for reduction under this
79 subsection by the total assessed valuation of the county and multiply by one hundred to
80 determine the amount of property tax rate reduction; and

81 (b) Subtract such property tax rate reduction from the tax rate ceiling for each
82 class of property or subclass of real property.

83 6. The board of trustees of any county public health center that has adopted the
84 sales tax authorized in this section may submit the question of repeal of the tax to the
85 voters on any date available for elections for the county. If a majority of the votes cast on
86 the question by the qualified voters voting thereon are in favor of the repeal, that repeal
87 shall become effective on December thirty-first of the calendar year in which such repeal
88 was approved. If a majority of the votes cast on the question by the qualified voters voting
89 thereon are opposed to the repeal, then the sales tax authorized in this section shall remain
90 effective until the question is resubmitted under this section to the qualified voters and the
91 repeal is approved by a majority of the qualified voters voting on the question.

92 7. Whenever the board of trustees of any county public health center that has
93 adopted the sales tax authorized in this section receives a petition, signed by a number of
94 registered voters of the county equal to at least ten percent of the number of registered
95 voters of the county voting in the last gubernatorial election, calling for an election to
96 repeal the sales tax imposed under this section, the board shall submit to the voters of the
97 county a proposal to repeal the tax. If a majority of the votes cast on the question by the
98 qualified voters voting thereon are in favor of the repeal, the repeal shall become effective
99 on December thirty-first of the calendar year in which such repeal was approved. If a
100 majority of the votes cast on the question by the qualified voters voting thereon are
101 opposed to the repeal, then the sales tax authorized in this section shall remain effective

102 until the question is resubmitted under this section to the qualified voters and the repeal
103 is approved by a majority of the qualified voters voting on the question.

104 **8. If the tax is repealed or terminated by any means, all funds remaining in the**
105 **special trust fund shall continue to be used solely for the designated purposes, and the**
106 **county public health center shall notify the director of the department of revenue of the**
107 **action at least ninety days before the effective date of the repeal and the director may order**
108 **retention in the trust fund, for a period of one year, of two percent of the amount collected**
109 **after receipt of such notice to cover possible refunds or overpayment of the tax and to**
110 **redeem dishonored checks and drafts deposited to the credit of such accounts. After one**
111 **year has elapsed after the effective date of abolition of the tax in such county, the director**
112 **shall remit the balance in the account to the county public health center and close the**
113 **account of that county public health center. The director shall notify each county public**
114 **health center of each instance of any amount refunded or any check redeemed from**
115 **receipts due the county public health center.**

116 **9. Except as modified in this section, all provisions of sections 32.085 and 32.087,**
117 **RSMo, shall apply to the tax imposed under this section.**

67.1000. 1. The governing body of any county or of any city which is the county seat
2 of any county or which now or hereafter has a population of more than three thousand five
3 hundred inhabitants and which has heretofore been authorized by the general assembly, or of any
4 other city which has a population of more than eighteen thousand and less than forty-five
5 thousand inhabitants located in a county of the first classification with a population over two
6 hundred thousand adjacent to a county of the first classification with a population over nine
7 hundred thousand, may impose a tax on the charges for all sleeping rooms paid by the transient
8 guests of hotels or motels situated in the city or county, which shall be not more than [five] **seven**
9 percent per occupied room per night, except that such tax shall not become effective unless the
10 governing body of the city or county submits to the voters of the city or county at an election
11 permitted under section 115.123, RSMo, a proposal to authorize the governing body of the city
12 or county to impose a tax under the provisions of this section and section 67.1002. The tax
13 authorized by this section and section 67.1002 shall be in addition to the charge for the sleeping
14 room and shall be in addition to any and all taxes imposed by law and the proceeds of such tax
15 shall be used by the city or county solely for funding a convention and visitors bureau which
16 shall be a general not-for-profit organization with whom the city or county has contracted, and
17 which is established for the purpose of promoting the city or county as a convention, visitor and
18 tourist center. Such tax shall be stated separately from all other charges and taxes.

19 2. In any county of the third classification without a township form of government and
20 with more than forty-one thousand one hundred but fewer than forty-one thousand two hundred

21 inhabitants, "transient guests", as used in this section and section 67.1002, means a person or
22 persons who occupy a room or rooms in a hotel or motel for ninety days or less during any
23 calendar quarter.

**67.1080. 1. Provisions of law to the contrary notwithstanding, where a county has
2 properly levied a tax, which by state law terminates within a specified period of time, the
3 imposition of such tax may, by a majority vote of the governing body of such county, be
4 extended; except that no ordinance or order extending such tax shall be effective unless the
5 governing body of the county submits to the voters of such county, at a county or state
6 general, primary, or special election, a proposal to authorize the governing body of the
7 county to extend such tax.**

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

10 "Shall the county of (insert county's name) extend the countywide (insert
11 type of tax) tax currently imposed for the purpose of (insert purpose of tax) at the
12 rate of (insert rate) percent (it shall be optional to include the duration of the extension)?".

13 **3. If a majority of the votes cast on the proposal by the qualified voters voting
14 thereon are in favor of the proposal, then the ordinance or order and any amendments
15 thereto shall be in effect. If a majority of the votes cast by the qualified voters voting are
16 opposed to the proposal, then the governing body of the county shall have no power to
17 extend the tax as herein authorized unless and until the governing body of the county
18 submits another proposal to authorize the governing body of the county to extend the tax
19 under the provisions of this section and such proposal is approved by a majority of the
20 qualified voters voting thereon.**

**67.1360. 1. The governing body of the following cities and counties may impose a
2 tax as provided in this section:**

3 (1) A city with a population of more than seven thousand and less than seven thousand
4 five hundred;

5 (2) A county with a population of over nine thousand six hundred and less than twelve
6 thousand which has a total assessed valuation of at least sixty-three million dollars, if the county
7 submits the issue to the voters of such county prior to January 1, 2003;

8 (3) A third class city which is the county seat of a county of the third classification
9 without a township form of government with a population of at least twenty-five thousand but
10 not more than thirty thousand inhabitants;

11 (4) Any fourth class city having, according to the last federal decennial census, a
12 population of more than one thousand eight hundred fifty inhabitants but less than one thousand
13 nine hundred fifty inhabitants in a county of the first classification with a charter form of

14 government and having a population of greater than six hundred thousand but less than nine
15 hundred thousand inhabitants;

16 (5) Any city having a population of more than three thousand but less than eight
17 thousand inhabitants in a county of the fourth classification having a population of greater than
18 forty-eight thousand inhabitants;

19 (6) Any city having a population of less than two hundred fifty inhabitants in a county
20 of the fourth classification having a population of greater than forty-eight thousand inhabitants;

21 (7) Any fourth class city having a population of more than two thousand five hundred
22 but less than three thousand inhabitants in a county of the third classification having a population
23 of more than twenty-five thousand but less than twenty-seven thousand inhabitants;

24 (8) Any third class city with a population of more than three thousand two hundred but
25 less than three thousand three hundred located in a county of the third classification having a
26 population of more than thirty-five thousand but less than thirty-six thousand;

27 (9) Any county of the second classification without a township form of government and
28 a population of less than thirty thousand;

29 (10) Any city of the fourth class in a county of the second classification without a
30 township form of government and a population of less than thirty thousand;

31 (11) Any county of the third classification with a township form of government and a
32 population of at least twenty-eight thousand but not more than thirty thousand;

33 (12) Any city of the fourth class with a population of more than one thousand eight
34 hundred but less than two thousand in a county of the third classification with a township form
35 of government and a population of at least twenty-eight thousand but not more than thirty
36 thousand;

37 (13) Any city of the third class with a population of more than seven thousand two
38 hundred but less than seven thousand five hundred within a county of the third classification with
39 a population of more than twenty-one thousand but less than twenty-three thousand;

40 (14) Any fourth class city having a population of more than two thousand eight hundred
41 but less than three thousand one hundred inhabitants in a county of the third classification with
42 a township form of government having a population of more than eight thousand four hundred
43 but less than nine thousand inhabitants;

44 (15) Any fourth class city with a population of more than four hundred seventy but less
45 than five hundred twenty inhabitants located in a county of the third classification with a
46 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

47 (16) Any third class city with a population of more than three thousand eight hundred
48 but less than four thousand inhabitants located in a county of the third classification with a
49 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

50 (17) Any fourth class city with a population of more than four thousand three hundred
51 but less than four thousand five hundred inhabitants located in a county of the third classification
52 without a township form of government with a population greater than sixteen thousand but less
53 than sixteen thousand two hundred inhabitants;

54 (18) Any fourth class city with a population of more than two thousand four hundred but
55 less than two thousand six hundred inhabitants located in a county of the first classification
56 without a charter form of government with a population of more than fifty-five thousand but less
57 than sixty thousand inhabitants;

58 (19) Any fourth class city with a population of more than two thousand five hundred but
59 less than two thousand six hundred inhabitants located in a county of the third classification with
60 a population of more than nineteen thousand one hundred but less than nineteen thousand two
61 hundred inhabitants;

62 (20) Any county of the third classification without a township form of government with
63 a population greater than sixteen thousand but less than sixteen thousand two hundred
64 inhabitants;

65 (21) Any county of the second classification with a population of more than forty-four
66 thousand but less than fifty thousand inhabitants;

67 (22) Any third class city with a population of more than nine thousand five hundred but
68 less than nine thousand seven hundred inhabitants located in a county of the first classification
69 without a charter form of government and with a population of more than one hundred
70 ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants;

71 (23) Any city of the fourth classification with more than five thousand two hundred but
72 less than five thousand three hundred inhabitants located in a county of the third classification
73 without a township form of government and with more than twenty-four thousand five hundred
74 but less than twenty-four thousand six hundred inhabitants;

75 (24) Any third class city with a population of more than nineteen thousand nine hundred
76 but less than twenty thousand in a county of the first classification without a charter form of
77 government and with a population of more than one hundred ninety-eight thousand but less than
78 one hundred ninety-eight thousand two hundred inhabitants;

79 (25) Any city of the fourth classification with more than two thousand six hundred but
80 less than two thousand seven hundred inhabitants located in any county of the third classification
81 without a township form of government and with more than fifteen thousand three hundred but
82 less than fifteen thousand four hundred inhabitants;

83 (26) Any county of the third classification without a township form of government and
84 with more than fourteen thousand nine hundred but less than fifteen thousand inhabitants;

85 (27) Any city of the fourth classification with more than five thousand four hundred but
86 fewer than five thousand five hundred inhabitants and located in more than one county;

87 (28) Any city of the fourth classification with more than six thousand three hundred but
88 fewer than six thousand five hundred inhabitants and located in more than one county through
89 the creation of a tourism district which may include, in addition to the geographic area of such
90 city, the area encompassed by the portion of the school district, located within a county of the
91 first classification with more than ninety-three thousand eight hundred but fewer than
92 ninety-three thousand nine hundred inhabitants, having an average daily attendance for school
93 year 2005-06 between one thousand eight hundred and one thousand nine hundred;

94 (29) Any city of the fourth classification with more than seven thousand seven hundred
95 but less than seven thousand eight hundred inhabitants located in a county of the first
96 classification with more than ninety-three thousand eight hundred but less than ninety-three
97 thousand nine hundred inhabitants;

98 (30) Any city of the fourth classification with more than two thousand nine hundred but
99 less than three thousand inhabitants located in a county of the first classification with more than
100 seventy-three thousand seven hundred but less than seventy-three thousand eight hundred
101 inhabitants;

102 (31) Any city of the third classification with more than nine thousand three hundred but
103 less than nine thousand four hundred inhabitants; [or]

104 (32) Any city of the fourth classification with more than three thousand eight hundred
105 but fewer than three thousand nine hundred inhabitants and located in any county of the first
106 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine
107 thousand eight hundred inhabitants;

108 **(33) Any city of the fourth classification with more than one thousand eight**
109 **hundred but fewer than one thousand nine hundred inhabitants and located in any county**
110 **of the first classification with more than one hundred thirty-five thousand four hundred**
111 **but fewer than one hundred thirty-five thousand five hundred inhabitants;**

112 **(34) Any county of the third classification without a township form of government**
113 **and with more than twelve thousand one hundred but fewer than twelve thousand two**
114 **hundred inhabitants;**

115 **(35) Any city of the fourth classification with more than three thousand seven**
116 **hundred but fewer than three thousand eight hundred inhabitants and located in any**
117 **county of the first classification with more than one hundred thirty-five thousand four**
118 **hundred but fewer than one hundred thirty-five thousand five hundred inhabitants;**

119 **(36) Any city of the third classification with more than ten thousand eight hundred**
120 **but fewer than ten thousand nine hundred inhabitants and located in more than one**
121 **county;**

122 **(37) Any city of the fourth classification with more than three thousand eight**
123 **hundred but fewer than four thousand inhabitants and located in more than one county.**

124 **2. The governing body of any city or county listed in subsection 1 of this section** may
125 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels,
126 bed and breakfast inns and campgrounds and any docking facility which rents slips to
127 recreational boats which are used by transients for sleeping, which shall be at least two percent,
128 but not more than five percent per occupied room per night, except that such tax shall not
129 become effective unless the governing body of the city or county submits to the voters of the city
130 or county at a state general, primary or special election, a proposal to authorize the governing
131 body of the city or county to impose a tax pursuant to the provisions of this section and section
132 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any
133 charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law
134 and the proceeds of such tax shall be used by the city or county solely for funding the promotion
135 of tourism. Such tax shall be stated separately from all other charges and taxes.

 67.1401. 1. Sections 67.1401 to 67.1571 shall be known and may be cited as the
2 "Community Improvement District Act".

3 2. For the purposes of sections 67.1401 to 67.1571, the following words and terms mean:

4 (1) "Approval" or "approve", for purposes of elections pursuant to sections 67.1401 to
5 67.1571, a simple majority of those qualified voters voting in the election;

6 (2) "Assessed value", the assessed value of real property as reflected on the tax records
7 of the county clerk of the county in which the property is located, or the collector of revenue if
8 the property is located in a city not within a county, as of the last completed assessment;

9 (3) "Blighted area", an area which:

10 (a) By reason of the predominance of defective or inadequate street layout, insanitary or
11 unsafe conditions, deterioration of site improvements, improper subdivision or obsolete platting,
12 or the existence of conditions which endanger life or property by fire and other causes, or any
13 combination of such factors, retards the provision of housing accommodations or constitutes an
14 economic or social liability or a menace to the public health, safety, morals or welfare in its
15 present condition and use; or

16 (b) Has been declared blighted or found to be a blighted area pursuant to Missouri law
17 including, but not limited to, chapter 353, RSMo, sections 99.800 to 99.865, RSMo, or sections
18 99.300 to 99.715, RSMo;

- 19 (4) "Board", if the district is a political subdivision, the board of directors of the district,
20 or if the district is a not-for-profit corporation, the board of directors of such corporation;
- 21 (5) "Director of revenue", the director of the department of revenue of the state of
22 Missouri;
- 23 (6) "District", a community improvement district, established pursuant to sections
24 67.1401 to 67.1571;
- 25 (7) "Election authority", the election authority having jurisdiction over the area in which
26 the boundaries of the district are located pursuant to chapter 115, RSMo;
- 27 (8) "Municipal clerk", the clerk of the municipality;
- 28 (9) "Municipality", any city, village, incorporated town, or county of this state, or in any
29 unincorporated area that is located in any county with a charter form of government and with
30 more than one million inhabitants;
- 31 (10) "Obligations", bonds, loans, debentures, notes, special certificates, or other
32 evidences of indebtedness issued by a district to carry out any of its powers, duties or purposes
33 or to refund outstanding obligations;
- 34 (11) "Owner", for real property, the individual or individuals or entity or entities who
35 own a fee interest in real property that is located within the district or their legally authorized
36 representative **or representatives**; for business organizations and other entities, the owner shall
37 be deemed to be the individual **or individuals** which [is] **are** legally authorized to represent the
38 entity in regard to the district; **in the case of real property owned by individuals or entities**
39 **as joint tenants, tenants in common, tenants by the entirety, or tenants in partnership, such**
40 **joint tenants, tenants in common, tenants by the entirety, or tenants in partnership shall**
41 **be considered one owner collectively for purposes of any vote cast or petition executed**;
- 42 (12) "Per capita", one head count applied to each individual, entity or group of
43 individuals or entities having fee ownership of real property within the district whether such
44 individual, entity or group owns one or more parcels of real property in the district as joint
45 tenants, tenants in common, tenants by the entirety, tenants in partnership, except that with
46 respect to a condominium created under sections 448.1-101 to 448.4-120, RSMo, "per capita"
47 means one head count applied to the applicable unit owners' association and not to each unit
48 owner;
- 49 (13) "Petition", a petition to establish a district as it may be amended in accordance with
50 the requirements of section 67.1421;
- 51 (14) "Qualified voters",
- 52 (a) For purposes of elections for approval of real property taxes:
- 53 a. Registered voters; or

54 b. If no registered voters reside in the district, the owners of one or more parcels of real
55 property which is to be subject to such real property taxes and is located within the district per
56 the [tax] **real estate** records [for real property of the county clerk, or the collector of revenue if
57 the district is located in a city not within a county] **of the recorder of deeds where the district**
58 **is located**, as of the thirtieth day prior to the date of the applicable election;

59 (b) For purposes of elections for approval of business license taxes or sales taxes:

60 a. Registered voters; or

61 b. If no registered voters reside in the district, the owners of one or more parcels of real
62 property located within the district per the [tax] **real estate** records [for real property of the
63 county clerk] **of the recorder of deeds where the district is located** as of the thirtieth day
64 before the date of the applicable election; and

65 (c) For purposes of the election of directors of the board[,] :

66 a. Registered voters [and] ; or

67 **b. If no registered voters reside in the district, the owners of one or more parcels of**
68 real property [which is not exempt from assessment or levy of taxes by the district and which is]
69 located within the district per the [tax] **real estate** records [for real property of the county clerk,
70 or the collector of revenue if the district is located in a city not within a county] **of the recorder**
71 **of deeds where the district is located**, of the thirtieth day prior to the date of the applicable
72 election; and

73 **(d) Provided that, for the purposes of any election, each voter which is not an**
74 **individual shall determine how to cast its vote as provided for in its articles of**
75 **incorporation, articles of organization, articles of partnership, bylaws, or other document**
76 **which sets forth an applicable mechanism for action for such voter. If a voter has no such**
77 **mechanism, then its vote shall be cast by agreement of such individuals or entities as would**
78 **be required under applicable law to convey by deed the entire parcel of property owned;**

79 (15) "Registered voters", persons who reside within the district and who are qualified
80 and registered to vote pursuant to chapter 115, RSMo, pursuant to the records of the election
81 authority as of the thirtieth day prior to the date of the applicable election.

67.1421. 1. Upon receipt of a proper petition filed with its municipal clerk, the
2 governing body of the municipality in which the proposed district is located shall hold a public
3 hearing in accordance with section 67.1431 and may adopt an ordinance to establish the
4 proposed district.

5 2. A petition is proper if, based on the [tax] **real estate** records of the [county clerk, or
6 the collector of revenue if the district is located in a city not within a county] **recorder of deeds**
7 **where the district is located**, as of the time of filing the petition with the municipal clerk, it
8 meets the following requirements:

- 9 (1) It has been signed by property owners collectively owning more than fifty percent
10 by assessed value, **as reflected by the tax records of the county where the proposed district**
11 **is located**, of the real property within the boundaries of the proposed district;
- 12 (2) It has been signed by more than fifty percent per capita of all owners of real property
13 within the boundaries of the proposed district; and
- 14 (3) It contains the following information:
- 15 (a) The legal description of the proposed district, including a map illustrating the district
16 boundaries;
- 17 (b) The name of the proposed district;
- 18 (c) A notice that the signatures of the signers may not be withdrawn later than seven days
19 after the petition is filed with the municipal clerk;
- 20 (d) A five-year plan stating a description of the purposes of the proposed district, the
21 services it will provide, the improvements it will make and an estimate of costs of these services
22 and improvements to be incurred;
- 23 (e) A statement as to whether the district will be a political subdivision or a not for profit
24 corporation and if it is to be a not for profit corporation, the name of the not for profit
25 corporation;
- 26 (f) If the district is to be a political subdivision, a statement as to whether the district will
27 be governed by a board elected by the **qualified voters in the** district or whether the board will
28 be appointed by the municipality, and, if the board is to be elected by the **qualified voters in the**
29 district, the names and terms of the initial board may be stated;
- 30 (g) If the district is to be a political subdivision, the number of directors to serve on the
31 board;
- 32 (h) The total assessed value, **as reflected by the tax records of the county where the**
33 **proposed district is located**, of all real property within the proposed district;
- 34 (i) A statement as to whether the petitioners are seeking a determination that the
35 proposed district, or any legally described portion thereof, is a blighted area;
- 36 (j) The proposed length of time for the existence of the district;
- 37 (k) The maximum rates of real property taxes, and, business license taxes in the county
38 seat of a county of the first classification without a charter form of government containing a
39 population of at least two hundred thousand, that may be submitted to the qualified voters for
40 approval;
- 41 (l) The maximum rates of special assessments and respective methods of assessment that
42 may be proposed by petition;
- 43 (m) The limitations, if any, on the borrowing capacity of the district;
- 44 (n) The limitations, if any, on the revenue generation of the district;

45 (o) Other limitations, if any, on the powers of the district;
 46 (p) A request that the district be established; and
 47 (q) Any other items the petitioners deem appropriate; and
 48 (4) The signature block for each real property owner signing the petition shall be in
 49 substantially the following form and contain the following information:
 50 Name of owner:
 51 Owner's telephone number and mailing address:
 52 If signer is different from owner:
 53 Name of signer: State basis of legal authority to sign:
 54 Signer's telephone number and mailing address:
 55 If the owner is an individual, state if owner is single or married:
 56 If owner is not an individual, state what type of entity:
 57 Map and parcel number and assessed value of each tract of real property within the proposed
 58 district owned:
 59
 60 By executing this petition, the undersigned represents and warrants that he or she is authorized
 61 to execute this petition on behalf of the property owner named immediately above.
 62
 63 Signature of person signing for owner Date
 64 STATE OF MISSOURI)
 65) ss.
 66 COUNTY OF)
 67 Before me personally appeared, to me personally known to be the
 68 individual described in and who executed the foregoing instrument.
 69 WITNESS my hand and official seal this day of (month),
 70 (year).
 71
 72 Notary Public
 73 My Commission Expires:
 74 3. Upon receipt of a petition the municipal clerk shall, within a reasonable time not to
 75 exceed ninety days after receipt of the petition, review and determine whether the petition
 76 substantially complies with the requirements of subsection 2 of this section. In the event the
 77 municipal clerk receives a petition which does not meet the requirements of subsection 2 of this
 78 section, the municipal clerk shall, within a reasonable time, return the petition to the submitting
 79 party by hand delivery, first class mail, postage prepaid or other efficient means of return and
 80 shall specify which requirements have not been met.

81 4. After the close of the public hearing required pursuant to subsection 1 of this section,
82 the governing body of the municipality may adopt an ordinance approving the petition and
83 establishing a district as set forth in the petition and may determine, if requested in the petition,
84 whether the district, or any legally described portion thereof, constitutes a blighted area.

85 5. Amendments to a petition may be made which do not change the proposed boundaries
86 of the proposed district if an amended petition meeting the requirements of subsection 2 of this
87 section is filed with the municipal clerk at the following times and the following requirements
88 have been met:

89 (1) At any time prior to the close of the public hearing required pursuant to subsection
90 1 of this section; provided that, notice of the contents of the amended petition is given at the
91 public hearing;

92 (2) At any time after the public hearing and prior to the adoption of an ordinance
93 establishing the proposed district; provided that, notice of the amendments to the petition is
94 given by publishing the notice in a newspaper of general circulation within the municipality and
95 by sending the notice via registered certified United States mail with a return receipt attached to
96 the address of record of each owner of record of real property within the boundaries of the
97 proposed district per the [tax records of the county clerk, or the collector of revenue if the district
98 is located in a city not within a county] **real estate records of the recorder of deeds where the**
99 **district is located as of a date no earlier than thirty days prior to the mailing.** Such notice
100 shall be published and mailed not less than ten days prior to the adoption of the ordinance
101 establishing the district;

102 (3) At any time after the adoption of any ordinance establishing the district a public
103 hearing on the amended petition is held and notice of the public hearing is given in the manner
104 provided in section 67.1431 and the governing body of the municipality in which the district is
105 located adopts an ordinance approving the amended petition after the public hearing is held.

106 6. Upon the creation of a district, the municipal clerk shall report in writing the creation
107 of such district to the Missouri department of economic development.

67.1451. 1. If a district is a political subdivision, the election and qualifications of
2 members to the district's board of directors shall be in accordance with this section. If a district
3 is a not-for-profit corporation, the election and qualification of members to its board of directors
4 shall be in accordance with chapter 355, RSMo.

5 2. The district shall be governed by a board consisting of at least five but not more than
6 thirty directors. Each director shall, during his or her entire term, be:

7 (1) At least eighteen years of age; and

8 (2) Be either:

9 (a) An owner, as defined in section 67.1401, of real property or of a business operating
10 within the district; or

11 (b) A registered voter residing within the district; and

12 (3) Any other qualifications set forth in the petition establishing the district. If there are
13 fewer than five owners of real property located within a district, the board may be comprised of
14 up to five legally authorized representatives of any of the owners of real property located within
15 the district **or of any of the businesses operating within the district.**

16 3. If the district is a political subdivision, the board shall be elected or appointed, as
17 provided in the petition.

18 4. If the board is to be elected, the procedure for election shall be as follows:

19 (1) The municipal clerk shall specify a date on which the election shall occur which date
20 shall be a Tuesday and shall not be earlier than the tenth Tuesday, and shall not be later than the
21 fifteenth Tuesday, after the effective date of the ordinance adopted to establish the district;

22 (2) The election shall be conducted in the same manner as provided for in section
23 67.1551, provided that the published notice of the election shall contain the information required
24 by section 67.1551 for published notices, except that it shall state that the purpose of the election
25 is for the election of directors, in lieu of the information related to taxes;

26 (3) Candidates shall pay the sum of five dollars as a filing fee and shall file not later than
27 the second Tuesday after the effective date of the ordinance establishing the district with the
28 municipal clerk a statement under oath that he or she possesses all of the qualifications set out
29 in this section for a director. Thereafter, such candidate shall have his or her name placed on the
30 ballot as a candidate for director;

31 (4) The director or directors to be elected shall be elected at large. The person receiving
32 the most votes shall be elected to the position having the longest term; the person receiving the
33 second highest votes shall be elected to the position having the next longest term and so forth.
34 For any district formed prior to August 28, 2003, of the initial directors, one-half shall serve for
35 a two-year term, one-half shall serve for a four-year term and if an odd number of directors are
36 elected, the director receiving the least number of votes shall serve for a two-year term, until
37 such director's successor is elected. For any district formed on or after August 28, 2003, for the
38 initial directors, one-half shall serve for a two-year term, and one-half shall serve for the term
39 specified by the district pursuant to subdivision (5) of this subsection, and if an odd number of
40 directors are elected, the director receiving the least number of votes shall serve for a two-year
41 term, until such director's successor is elected, **provided that if the terms of directors cannot**
42 **be divided in accordance with this section because such directors received the same**
43 **number of votes, the directors serving two- and four-year terms shall be designated either:**

44 (a) **By a majority vote of directors at the first meeting thereof; or**

45 **(b) If not determined under paragraph (a) of this subdivision, then thereafter by**
46 **lot conducted by the election authority, after notification to the candidates of the time and**
47 **place of such drawing;**

48 (5) Successor directors shall be elected in the same manner as the initial directors. The
49 date of the election of successor directors shall be specified by the municipal clerk which date
50 shall be a Tuesday and shall not be later than the date of the expiration of the stated term of the
51 expiring director. **If no registered voters reside in the district, then in lieu of the election**
52 **referenced in this subsection, successor directors may be elected by the qualified voters at**
53 **a meeting of the qualified voters called by the board for such purpose. For the purposes**
54 **of such meeting, qualified voters may participate and vote by proxy or in any manner**
55 **permitted by chapter 610, RSMo. If a qualified voter is participating in the meeting by**
56 **proxy, the proxy shall be granted in writing and filed with the board of directors of the**
57 **district at the meeting. At any such meeting, attendance by qualified voters owning in the**
58 **aggregate more than fifty percent of the total acreage owned by qualified voters shall**
59 **constitute a quorum. Each qualified voter shall be entitled to one vote per acre, prorated**
60 **to the nearest one-tenth of an acre.** Each successor director shall serve a term for the length
61 specified prior to the election by the **qualified voters of the** district, which term shall be at least
62 three years and not more than four years, and shall continue until such director's successor is
63 elected. In the event of a vacancy on the board of directors, the remaining directors shall elect
64 an interim director to fill the vacancy for the unexpired term.

65 5. If the petition provides that the board is to be appointed by the municipality, such
66 appointments shall be made by the chief elected officer of the municipality with the consent of
67 the governing body of the municipality. For any district formed prior to August 28, 2003, of the
68 initial appointed directors, one-half of the directors shall be appointed to serve for a two-year
69 term and the remaining one-half shall be appointed to serve for a four-year term until such
70 director's successor is appointed; provided that, if there is an odd number of directors, the last
71 person appointed shall serve a two-year term. For any district formed on or after August 28,
72 2003, of the initial appointed directors, one-half shall be appointed to serve for a two-year term,
73 and one-half shall be appointed to serve for the term specified by the district for successor
74 directors pursuant to this subsection, and if an odd number of directors are appointed, the last
75 person appointed shall serve for a two-year term; provided that each director shall serve until
76 such director's successor is appointed. Successor directors shall be appointed in the same manner
77 as the initial directors and shall serve for a term of years specified by the district prior to the
78 appointment, which term shall be at least three years and not more than four years.

79 6. If the petition states the names of the initial directors, those directors shall serve for
80 the terms specified in the petition and successor directors shall be determined either by the
81 above-listed election process or appointment process as provided in the petition.

82 7. Any director may be removed for cause by a two-thirds affirmative vote of the
83 directors of the board. Written notice of the proposed removal shall be given to all directors
84 prior to action thereon.

85 8. The board is authorized to act on behalf of the district, subject to approval of qualified
86 voters as required in this section; except that, all official acts of the board shall be by written
87 resolution approved by the board.

 67.1461. 1. Each district shall have all the powers, except to the extent any such power
2 has been limited by the petition approved by the governing body of the municipality to establish
3 the district, necessary to carry out and effectuate the purposes and provisions of sections 67.1401
4 to 67.1571 including, but not limited to, the following:

5 (1) To adopt, amend, and repeal bylaws, not inconsistent with sections 67.1401 to
6 67.1571, necessary or convenient to carry out the provisions of sections 67.1401 to 67.1571;

7 (2) To sue and be sued;

8 (3) To make and enter into contracts and other instruments, with public and private
9 entities, necessary or convenient to exercise its powers and carry out its duties pursuant to
10 sections 67.1401 to 67.1571;

11 (4) To accept grants, guarantees and donations of property, labor, services, or other
12 things of value from any public or private source;

13 (5) To employ or contract for such managerial, engineering, legal, technical, clerical,
14 accounting, or other assistance as it deems advisable;

15 (6) To acquire by purchase, lease, gift, grant, bequest, devise, or otherwise, any real
16 property [within its boundaries], personal property, or any interest in such property;

17 (7) To sell, lease, exchange, transfer, assign, mortgage, pledge, hypothecate, or otherwise
18 encumber or dispose of any real or personal property or any interest in such property;

19 (8) To levy and collect special assessments and taxes as provided in sections 67.1401
20 to 67.1571. However, no such assessments or taxes shall be levied on any property exempt from
21 taxation pursuant to subdivision (5) of section 137.100, RSMo. Those exempt pursuant to
22 subdivision (5) of section 137.100, RSMo, may voluntarily participate in the provisions of
23 sections 67.1401 to 67.1571;

24 (9) If the district is a political subdivision, to levy real property taxes and business
25 license taxes in the county seat of a county of the first classification containing a population of
26 at least two hundred thousand, as provided in sections 67.1401 to 67.1571. However, no such
27 assessments or taxes shall be levied on any property exempt from taxation pursuant to

28 subdivisions (2) and (5) of section 137.100, RSMo. Those exempt pursuant to subdivisions (2)
29 and (5) of section 137.100, RSMo, may voluntarily participate in the provisions of sections
30 67.1401 to 67.1571;

31 (10) If the district is a political subdivision, to levy sales taxes pursuant to sections
32 67.1401 to 67.1571;

33 (11) To fix, charge, and collect fees, rents, and other charges for use of any of the
34 following:

35 (a) The district's real property, except for public rights-of-way for utilities;

36 (b) The district's personal property, except in a city not within a county; or

37 (c) Any of the district's interests in such real or personal property, except for public
38 rights-of-way for utilities;

39 (12) To borrow money from any public or private source and issue obligations and
40 provide security for the repayment of the same as provided in sections 67.1401 to 67.1571;

41 (13) To loan money as provided in sections 67.1401 to 67.1571;

42 (14) To make expenditures, create reserve funds, and use its revenues as necessary to
43 carry out its powers or duties and the provisions and purposes of sections 67.1401 to 67.1571;

44 (15) To enter into one or more agreements with the municipality for the purpose of
45 abating any public nuisance [within the boundaries of the district] including, but not limited to,
46 the stabilization, repair or maintenance or demolition and removal of buildings or structures,
47 provided that the municipality has declared the existence of a public nuisance;

48 (16) [Within its boundaries,] To provide assistance to or to construct, reconstruct, install,
49 repair, maintain, **operate**, and equip any of the following public improvements:

50 (a) Pedestrian or shopping malls and plazas;

51 (b) Parks, lawns, trees, and any other landscape;

52 (c) Convention centers, arenas, aquariums, aviaries, and meeting facilities;

53 (d) Sidewalks, streets, alleys, bridges, ramps, tunnels, overpasses and underpasses, traffic
54 signs and signals, utilities, drainage, water, storm and sewer systems, and other site
55 improvements;

56 (e) Parking lots, garages, or other facilities;

57 (f) Lakes, dams, and waterways;

58 (g) Streetscape, lighting, benches or other seating furniture, trash receptacles, marquees,
59 awnings, canopies, walls, and barriers;

60 (h) Telephone and information booths, bus stop and other shelters, rest rooms, and
61 kiosks;

62 (i) Paintings, murals, display cases, sculptures, and fountains;

63 (j) Music, news, and child-care facilities; and

- 64 (k) Any other useful, necessary, or desired improvement;
- 65 (17) To dedicate to the municipality, with the municipality's consent, streets, sidewalks,
- 66 parks, and other real property and improvements located within its boundaries for public use;
- 67 (18) [Within its boundaries and] With the municipality's consent, to prohibit or restrict
- 68 vehicular and pedestrian traffic and vendors on streets, alleys, malls, bridges, ramps, sidewalks,
- 69 and tunnels and to provide the means for access by emergency vehicles to or in such areas;
- 70 (19) [Within its boundaries,] To **acquire**, operate, **construct**, **improve**, or to contract
- 71 for the provision of music, news, child-care, or parking facilities[, and buses, minibuses, or other
- 72 modes of transportation];
- 73 (20) **To acquire, operate, or to contract for the provision of buses, minibuses, or**
- 74 **other modes of transportation;**
- 75 (21) Within its boundaries, to lease space for sidewalk café tables and chairs;
- 76 [(21) Within its boundaries,] (22) To provide or contract for the provision of security
- 77 personnel, equipment, or facilities for the protection of property and persons **within the**
- 78 **boundaries of the district;**
- 79 [(22)] (23) Within its boundaries, to provide or contract for cleaning, maintenance, and
- 80 other services to public and private property;
- 81 [(23)] (24) To produce and promote any tourism, recreational or cultural activity or
- 82 special event [in] **benefiting** the district by, but not limited to, advertising, decoration of any
- 83 public place in the district, promotion of such activity and special events, and furnishing music
- 84 in any public place;
- 85 [(24)] (25) To support business activity and economic development [in] **benefiting** the
- 86 district including, but not limited to, the promotion of business activity, development and
- 87 retention, and the recruitment of developers and businesses;
- 88 [(25)] (26) To provide or support training programs for employees of businesses within
- 89 the district;
- 90 [(26)] (27) To provide refuse collection and disposal services within the district;
- 91 [(27)] (28) To contract for or conduct economic, planning, marketing or other studies;
- 92 [(28)] (29) To repair, restore, or maintain any abandoned cemetery on public or private
- 93 land within the district; and
- 94 [(29)] (30) To carry out any other powers set forth in sections 67.1401 to 67.1571.
- 95 2. Each district which is located in a blighted area or which includes a blighted area shall
- 96 have the following additional powers:
- 97 (1) Within its blighted area, to contract with any private property owner to **acquire**
- 98 **property and to** demolish and remove, renovate, reconstruct, or rehabilitate any building or
- 99 structure owned **or to be owned** by such private property owner; and

(2) To expend its revenues or loan its revenues pursuant to a contract entered into pursuant to this subsection, provided that the governing body of the municipality has determined that the action to be taken pursuant to such contract is reasonably anticipated to remediate the blighting conditions and will serve a public purpose.

3. Each district shall annually reimburse the municipality for the reasonable and actual expenses incurred by the municipality to establish such district and review annual budgets and reports of such district required to be submitted to the municipality; provided that, such annual reimbursement shall not exceed one and one-half percent of the revenues collected by the district in such year.

4. Nothing in sections 67.1401 to 67.1571 shall be construed to delegate to any district any sovereign right of municipalities to promote order, safety, health, morals, and general welfare of the public, except those such police powers, if any, expressly delegated pursuant to sections 67.1401 to 67.1571.

5. The governing body of the municipality establishing the district shall not decrease the level of publicly funded services in the district existing prior to the creation of the district or transfer the financial burden of providing the services to the district unless the services at the same time are decreased throughout the municipality, nor shall the governing body discriminate in the provision of the publicly funded services between areas included in such district and areas not so included.

67.1521. 1. A district may levy by resolution one or more special assessments against real property within its boundaries, upon receipt of and in accordance with a petition signed by:

(1) Owners of real property collectively owning more than fifty percent by assessed value of real property within the boundaries of the district **which is to be subject to special assessments**; and

(2) More than fifty percent per capita of the owners of all real property within the boundaries of the district **which is to be subject to special assessments**.

2. The special assessment petition shall be in substantially the following form:

The (insert name of district) Community Improvement District ("District") shall be authorized to levy special assessments against real property benefited within the District for the purpose of providing revenue for (insert general description of specific service and/or projects) in the district, such special assessments to be levied against each tract, lot or parcel of real property listed below within the district which receives special benefit as a result of such service and/or projects, the cost of which shall be allocated among this property by (insert method of allocation, e.g., per square foot of property, per square foot on each square foot of improvement, or by abutting foot of property abutting streets, roads, highways, parks or other improvements, or any other reasonable method) in an amount

18 not to exceed dollars per (insert unit of measure). Such authorization to levy the special
19 assessment shall expire on (insert date). The tracts of land located in the district
20 which will receive special benefit from this service and/or projects are: (list of
21 properties by common addresses and legal descriptions).

22 3. The method for allocating such special assessments set forth in the petition may be
23 any reasonable method which results in imposing assessments upon real property benefited in
24 relation to the benefit conferred upon each respective tract, lot or parcel of real property and the
25 cost to provide such benefit.

26 4. By resolution of the board, the district may levy a special assessment rate lower than
27 the rate ceiling set forth in the petition authorizing the special assessment and may increase such
28 lowered special assessment rate to a level not exceeding the special assessment rate ceiling set
29 forth in the petition without further approval of the real property owners; provided that a district
30 imposing a special assessment pursuant to this section may not repeal or amend such special
31 assessment or lower the rate of such special assessment if such repeal, amendment or lower rate
32 will impair the district's ability to pay any liabilities that it has incurred, money that it has
33 borrowed or obligations that it has issued.

34 5. Each special assessment which is due and owing shall constitute a perpetual lien
35 against each tract, lot or parcel of property from which it is derived. Such lien may be foreclosed
36 in the same manner as any other special assessment lien as provided in section 88.861, RSMo.

37 6. A separate fund or account shall be created by the district for each special assessment
38 levied and each fund or account shall be identifiable by a suitable title. The proceeds of such
39 assessments shall be credited to such fund or account. Such fund or account shall be used solely
40 to pay the costs incurred in undertaking the specified service or project.

41 7. Upon completion of the specified service or project or both, the balance remaining in
42 the fund or account established for such specified service or project or both shall be returned or
43 credited against the amount of the original assessment of each parcel of property pro rata based
44 on the method of assessment of such special assessment.

45 8. Any funds in a fund or account created pursuant to this section which are not needed
46 for current expenditures may be invested by the board in accordance with applicable laws
47 relating to the investment of funds of the city in which the district is located.

48 9. The authority of the district to levy special assessments shall be independent of the
49 limitations and authorities of the municipality in which it is located; specifically, the provisions
50 of section 88.812, RSMo, shall not apply to any district.

67.1545. 1. Any district formed as a political subdivision may impose by resolution a
2 district sales and use tax on all retail sales made in such district which are subject to taxation
3 pursuant to sections 144.010 to 144.525, RSMo, except sales of motor vehicles, trailers, boats

4 or outboard motors and sales to or by public utilities and providers of communications, cable,
5 or video services. Any sales and use tax imposed pursuant to this section may be imposed in
6 increments of one-eighth of one percent, up to a maximum of one percent. Such district sales
7 and use tax may be imposed for any district purpose designated by the district in its ballot of
8 submission to its qualified voters; except that, no resolution adopted pursuant to this section shall
9 become effective unless the board of directors of the district submits to the qualified voters of
10 the district, by [mail-in ballot,] **any method specified in subsection 3 or 11 of this section**, a
11 proposal to authorize a sales and use tax pursuant to this section. **In the case of an election**, if
12 a majority of the votes cast by the qualified voters on the proposed sales tax are in favor of the
13 sales tax, then the resolution is adopted[.] , **and** if a majority of the votes cast by the qualified
14 voters are opposed to the sales tax, then the resolution is void.

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

16 Shall the (insert name of district) Community Improvement District
17 impose a community improvement districtwide sales and use tax at the maximum rate of
18 (insert amount) for a period of (insert number) years from the date on which
19 such tax is first imposed for the purpose of providing revenue for
20 (insert general description of the purpose)?

21 ☐ YES

☐ NO

22

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

25 3. **Upon passage of the resolution described in subsection 1 of this section, in lieu**
26 **of the election referenced in subsection 1 of this section, if no registered voters reside within**
27 **the district, one hundred percent of the owners of real property in the district, according**
28 **to real estate records of the recorder of deeds where the district is located as of the date of**
29 **the submission of the petition to the board of directors of such district as described in this**
30 **subsection, may authorize a sales and use tax by unanimous petition. Such petition shall**
31 **state that the undersigned approve the resolution of the board imposing the sales tax. The**
32 **signature block for each owner signing the petition shall be in substantially the form set**
33 **forth in subdivision (4) of subsection 2 of section 67.1421 and shall contain the same**
34 **information. Such petition shall be submitted to the board of directors of the district who**
35 **shall verify that no registered voters reside within the district and the signatures thereon**
36 **represent one hundred percent of the owners of real property in the district. The results**
37 **of such verification shall be entered into the records of the district, and the date of such**
38 **entry shall be equivalent of the date of the election held under subsection 1 of this section.**

39 **4.** Within ten days after the qualified voters have approved the imposition of the sales
40 and use tax, **or within ten days after district verification as provided in subsection 3 of this**
41 **section,** the district shall, in accordance with section 32.087, RSMo, notify the director of the
42 department of revenue. The sales and use tax authorized by this section shall become effective
43 on the first day of the second calendar quarter after the director of the department of revenue
44 receives notice of the adoption of such tax.

45 [4.] **5.** The director of the department of revenue shall collect any tax adopted pursuant
46 to this section pursuant to section 32.087, RSMo.

47 [5.] **6.** In each district in which a sales and use tax is imposed pursuant to this section,
48 every retailer shall add such additional tax imposed by the district to such retailer's sale price,
49 and when so added such tax shall constitute a part of the purchase price, shall be a debt of the
50 purchaser to the retailer until paid and shall be recoverable at law in the same manner as the
51 purchase price.

52 [6.] **7.** In order to allow retailers to collect and report the sales and use tax authorized by
53 this section as well as all other sales and use taxes required by law in the simplest and most
54 efficient manner possible, a district may establish appropriate brackets to be used in the district
55 imposing a tax pursuant to this section in lieu of the brackets provided in section 144.285,
56 RSMo.

57 [7.] **8.** The penalties provided in sections 144.010 to 144.525, RSMo, shall apply to
58 violations of this section.

59 [8.] **9.** All revenue received by the district from a sales and use tax imposed pursuant to
60 this section which is designated for a specific purpose shall be deposited into a special trust fund
61 and expended solely for such purpose. Upon the expiration of any sales and use tax adopted
62 pursuant to this section, all funds remaining in the special trust fund shall continue to be used
63 solely for the specific purpose designated in the resolution adopted by the qualified voters. Any
64 funds in such special trust fund which are not needed for current expenditures may be invested
65 by the board of directors pursuant to applicable laws relating to the investment of other district
66 funds.

67 [9.] **10.** A district may repeal by resolution any sales and use tax imposed pursuant to this
68 section before the expiration date of such sales and use tax unless the repeal of such sales and
69 use tax will impair the district's ability to repay any liabilities the district has incurred, moneys
70 the district has borrowed or obligation the district has issued to finance any improvements or
71 services rendered for the district.

72 [10.] **11.** Notwithstanding the provisions of [chapter 115, RSMo, an election for a district
73 sales and use tax under this section shall be conducted in accordance with the provisions of this
74 section] **sections 115.001 to 115.641, RSMo, the district may elect to proceed with the**

75 **election under the provisions of sections 115.001 to 115.646, RSMo, or sections 115.650 to**
76 **115.660, RSMo, whether or not registered voters reside within the district.**

67.1551. 1. Notwithstanding the provisions of chapter 115, RSMo, an election for real
2 estate tax pursuant to sections 67.1401 to 67.1571 shall be conducted in accordance with the
3 provisions of this section.

4 2. After the board has passed a resolution for the levy of real property tax and a vote of
5 the qualified voters is required, the board shall provide written notice of such resolution to the
6 election authority. The board shall be entitled to rescind such resolution provided that written
7 notice of such rescission is delivered to the election authority prior to the time the election
8 authority mails the ballots to the qualified voters.

9 3. Upon receipt of written notice of a district's resolution for the levy of a real property
10 tax the election authority shall:

11 (1) Specify a date upon which the election shall occur which date shall be a Tuesday, and
12 shall be not earlier than the tenth Tuesday, and not later than the fifteenth Tuesday, after the date
13 of the board's passage of the resolution and shall not be on the same day as an election conducted
14 pursuant to the provisions of chapter 115, RSMo;

15 (2) Publish notice of the election in a newspaper of general circulation within the
16 municipality two times. The first publication date shall be more than sixty days prior to the date
17 of the election and the second publication date shall be not more than thirty days and not less
18 than ten days prior to the date of the election. The published notice shall include, but not be
19 limited to, the following information:

20 (a) The name and general boundaries of the district;

21 (b) The type of tax proposed, its rate, purpose and duration;

22 (c) The date the ballots for the election shall be mailed to qualified voters;

23 (d) The date of the election;

24 (e) Qualified voters will consist of:

25 a. Such persons who reside within the district and who are registered voters pursuant to
26 the records of the election authority as of the thirtieth day prior to the date of the election; or

27 b. If no such registered voters reside in the district, the owners of real property located
28 within the district [pursuant to the tax records of the county clerk, or the collector of revenue if
29 the district is located in a city not within a county] **per the real estate records of the recorder**
30 **of deeds where the district is located**, for real property as of the thirtieth day prior to the date
31 of the election;

32 (f) A statement that persons residing in the district shall register to vote with the election
33 authority on or before the thirtieth day prior to the date of the election in order to be a qualified
34 voter for purposes of the election;

35 (g) A statement that the ballot must be returned to the election authority's office in
36 person, or by depositing the ballot in the United States mail addressed to the election authority's
37 office and postmarked, not later than the date of the election; and

38 (h) A statement that any qualified voter that did not receive a ballot in the mail or lost
39 the ballot received in the mail may pick up a mail-in ballot at the election authority's office,
40 specifying the dates and time such ballot will be available and the location of the election
41 authority's office;

42 (3) The election authority shall mail to each qualified voter not more than fifteen days
43 and not less than ten days prior to the date of the election together with a notice containing
44 substantially the same information as the published notice and a return addressed envelope
45 directed to the election authority's office with a sworn affidavit on the reverse side of such
46 envelope for the qualified voter's signature. For purposes of mailing ballots to real property
47 owners only one ballot shall be mailed per capita at the address shown on the records of the
48 county clerk, or the collector of revenue if the district is located in a city not within a county.
49 Such affidavit shall be in substantially the following form: FOR REGISTERED VOTERS:

50 I hereby declare under penalties of perjury that I reside in the (insert name)
51 Community Improvement District and I am a registered voter and qualified to vote in this
52 election.

53

54 Qualified Voter's Signature

55

56 Printed Name of Qualified Voter

57 FOR REAL PROPERTY OWNERS:

58 I hereby declare under penalty of perjury that I am the owner of real property in the
59 (insert name) Community Improvement District and qualified to vote in this election,
60 or authorized to affix my signature on behalf of the owner (named below) of real property in the
61 (insert name) Community Improvement District which is qualified to vote in this
62 election.

63

64 Signature

65

66 Print Name of Real Property Owner

67 If Signer is Different from Owner:

68 Name of Signer: State Basis of Legal Authority to Sign:

69 All persons or entities having a fee ownership in the property shall sign the

70 ballot. Additional signature pages may be affixed to this ballot to accommodate all required
71 signatures.

72 4. Each qualified voter shall have one vote. Each voted ballot shall be signed with the
73 authorized signature.

74 5. Mail-in ballots shall be returned to the election authority's office in person, or by
75 depositing the ballot in the United States mail addressed to the election authority's office and
76 postmarked, no later than the date of the election. The election authority shall transmit all voted
77 ballots to a team of judges of not less than four, with an equal number from each of the two
78 major political parties. The judges shall be selected by the municipal clerk from lists compiled
79 by the election authority. Upon receipt of the voted ballots, the judges shall verify the
80 authenticity of the ballots, canvass the votes, and certify the results. Certification by the election
81 judges shall be final and shall be immediately transmitted to the election authority. Any
82 qualified voter who voted in such election may contest the result in the same manner as provided
83 in chapter 115, RSMo.

84 6. The results of the election shall be entered upon the records of the election authority
85 and a certified copy of the election results shall be filed with the municipal clerk, who shall cause
86 the same to be entered upon the records of the municipal clerk.

87 7. The district shall reimburse the election authority for the costs it incurs to conduct an
88 election under this section.

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

3 2. [Whenever not less than fifty owners of real property located within] **An exhibition**
4 **center and recreational facility district may be created under this section in the following**
5 **counties:**

6 (1) Any county of the first classification with more than seventy-one thousand three
7 hundred but less than seventy-one thousand four hundred inhabitants[, or] ;

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

10 (3) Any county of the first classification with more than eighty-five thousand nine
11 hundred but less than eighty-six thousand inhabitants[, or] ;

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

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

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

19 (7) Any county of the first classification with more than thirty-seven thousand but less
20 than thirty-seven thousand one hundred inhabitants[, or] ;

21 (8) Any county of the third classification without a township form of government and
22 with more than twenty-three thousand five hundred but less than twenty-three thousand six
23 hundred inhabitants[, or] ;

24 (9) Any county of the third classification without a township form of government and
25 with more than nineteen thousand three hundred but less than nineteen thousand four hundred
26 inhabitants[, or] ;

27 (10) Any county of the first classification with more than two hundred forty thousand
28 three hundred but less than two hundred forty thousand four hundred inhabitants[.] ;

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

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

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

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

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

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

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

49 (3) The name of the proposed district.

50 [3.] **4.** Upon the filing of a petition pursuant to this section, the governing body of any
51 county described in this section may, by resolution, approve the creation of a district. Any

52 resolution to establish such a district shall be adopted by the governing body of each county
53 located within the proposed district, and shall contain the following information:

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

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

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

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

59 [4.] 5. Whenever a hearing is held as provided by this section, the governing body of
60 each county located within the proposed district shall:

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

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

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

68 [5.] 6. Following the hearing, if the governing body of each county located within the
69 proposed district decides to establish the proposed district, it shall adopt an order to that effect;
70 if the governing body of any county located within the proposed district decides to not establish
71 the proposed district, the boundaries of the proposed district shall not include that county. The
72 order shall contain the following:

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

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

76 (3) The name of the district;

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

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

80 [6.] 7. A district established pursuant to this section may, at a general, primary, or special
81 election, submit to the qualified voters within the district boundaries a sales tax of one-fourth of
82 one percent, for a period not to exceed twenty-five years, on all retail sales within the district,
83 which are subject to taxation pursuant to sections 144.010 to 144.525, RSMo, to fund the
84 acquisition, construction, maintenance, operation, improvement, and promotion of an exhibition
85 center and recreational facilities. The ballot of submission shall be in substantially the following
86 form:

90 ☐ YES ☐ NO

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

95 If a majority of the votes cast in the portion of any county that is part of the proposed district
96 favor the proposal, then the sales tax shall become effective in that portion of the county that is
97 part of the proposed district on the first day of the first calendar quarter immediately following
98 the election. If a majority of the votes cast in the portion of a county that is a part of the
99 proposed district oppose the proposal, then that portion of such county shall not impose the sales
100 tax authorized in this section until after the county governing body has submitted another such
101 sales tax proposal and the proposal is approved by a majority of the qualified voters voting
102 thereon. However, if a sales tax proposal is not approved, the governing body of the county shall
103 not resubmit a proposal to the voters pursuant to this section sooner than twelve months from
104 the date of the last proposal submitted pursuant to this section. If the qualified voters in two or
105 more counties that have contiguous districts approve the sales tax proposal, the districts shall
106 combine to become one district.

[7.] 8. There is hereby created a board of trustees to administer any district created and the expenditure of revenue generated pursuant to this section consisting of four individuals to represent each county approving the district, as provided in this subsection. The governing body of each county located within the district, upon approval of that county's sales tax proposal, shall appoint four members to the board of trustees; at least one shall be an owner of a nonlodging business located within the taxing district, or their designee, at least one shall be an owner of a lodging facility located within the district, or their designee, and all members shall reside in the district except that one nonlodging business owner, or their designee, and one lodging facility owner, or their designee, may reside outside the district. Each trustee shall be at least twenty-five years of age and a resident of this state. Of the initial trustees appointed from each county, two shall hold office for two years, and two shall hold office for four years. Trustees appointed after expiration of the initial terms shall be appointed to a four-year term by the governing body of the county the trustee represents, with the initially appointed trustee to remain in office until a successor is appointed, and shall take office upon being appointed. Each trustee may be reappointed. Vacancies shall be filled in the same manner in which the trustee vacating the office was originally appointed. The trustees shall not receive compensation for their services.

123 but may be reimbursed for their actual and necessary expenses. The board shall elect a chair and
124 other officers necessary for its membership. Trustees may be removed if:

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

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

129 [8.] 9. The board of trustees shall have the following powers, authority, and privileges:

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

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

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

140 (4) To borrow money and incur indebtedness and evidence the same by certificates,
141 notes, or debentures, to issue bonds and use any one or more lawful funding methods the district
142 may obtain for its purposes at such rates of interest as the district may determine. Any bonds,
143 notes, and other obligations issued or delivered by the district may be secured by mortgage,
144 pledge, or deed of trust of any or all of the property and income of the district. Every issue of
145 such bonds, notes, or other obligations shall be payable out of property and revenues of the
146 district and may be further secured by other property of the district, which may be pledged,
147 assigned, mortgaged, or a security interest granted for such payment, without preference or
148 priority of the first bonds issued, subject to any agreement with the holders of any other bonds
149 pledging any specified property or revenues. Such bonds, notes, or other obligations shall be
150 authorized by resolution of the district board, and shall bear such date or dates, and shall mature
151 at such time or times, but not in excess of thirty years, as the resolution shall specify. Such
152 bonds, notes, or other obligations shall be in such denomination, bear interest at such rate or
153 rates, be in such form, either coupon or registered, be issued as current interest bonds, compound
154 interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such
155 manner, be payable in such place or places, and be subject to redemption as such resolution may
156 provide, notwithstanding section 108.170, RSMo. The bonds, notes, or other obligations may
157 be sold at either public or private sale, at such interest rates, and at such price or prices as the
158 district shall determine;

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

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

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

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

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

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

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

177 [9.] **10.** There is hereby created the "Exhibition Center and Recreational Facility District
178 Sales Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to this
179 section. The director of revenue shall be custodian of the trust fund, and moneys in the trust fund
180 shall be used solely for the purposes authorized in this section. Moneys in the trust fund shall
181 be considered nonstate funds pursuant to section 15, article IV, Constitution of Missouri. The
182 director of revenue shall invest moneys in the trust fund in the same manner as other funds are
183 invested. Any interest and moneys earned on such investments shall be credited to the trust fund.
184 All sales taxes collected by the director of revenue pursuant to this section on behalf of the
185 district, less one percent for the cost of collection which shall be deposited in the state's general
186 revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo,
187 shall be deposited in the trust fund. The director of revenue shall keep accurate records of the
188 amount of moneys in the trust fund which was collected in the district imposing a sales tax
189 pursuant to this section, and the records shall be open to the inspection of the officers of each
190 district and the general public. Not later than the tenth day of each month, the director of
191 revenue shall distribute all moneys deposited in the trust fund during the preceding month to the
192 district. The director of revenue may authorize refunds from the amounts in the trust fund and
193 credited to the district for erroneous payments and overpayments made, and may redeem
194 dishonored checks and drafts deposited to the credit of the district.

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

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

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

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

[12.] **13.** Once the sales tax authorized by this section is abolished or terminated by any means, all funds remaining in the trust fund shall be used solely for the purposes approved in the ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while the district has any financing or other obligations outstanding; provided that any new financing, debt, or other obligation or any restructuring or refinancing of an existing debt or obligation 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, RSMo, 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

231 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
232 after the effective date of abolition of the sales tax in the district, the director of revenue shall
233 remit the balance in the account to the district and close the account of the district. The director
234 of revenue shall notify the district of each instance of any amount refunded or any check
235 redeemed from receipts due the district.

236 [13.] 14. In the event that the district is dissolved or terminated by any means, the
237 governing bodies of the counties in the district shall appoint a person to act as trustee for the
238 district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall
239 take and subscribe an oath to faithfully discharge the duties of the office, and shall give bond
240 with sufficient security, approved by the governing bodies of the counties, to the use of the
241 dissolved or terminated district, for the faithful discharge of duties. The trustee shall have and
242 exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining
243 obligations of the district, shall pay over to the county treasurer of each county in the district and
244 take receipt for all remaining moneys in amounts based on the ratio the levy of each county bears
245 to the total levy for the district in the previous three years or since the establishment of the
246 district, whichever time period is shorter. Upon payment to the county treasurers, the trustee
247 shall deliver to the clerk of the governing body of any county in the district all books, papers,
248 records, and deeds belonging to the dissolved district.

2 94.271. 1. The governing body of any city of the fourth classification with more
3 than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants
4 may impose a tax on the charges for all sleeping rooms paid by the transient guests of
5 hotels or motels situated in the city or a portion thereof, which shall not be more than five
6 percent per occupied room per night, except that such tax shall not become effective unless
7 the governing body of the city submits to the voters of the city at a state general or primary
8 election a proposal to authorize the governing body of the city to impose a tax under this
9 section. The tax authorized in this section shall be in addition to the charge for the sleeping
10 room and all other taxes imposed by law, and the proceeds of such tax shall be used by the
11 city for the promotion of tourism. Such tax shall be stated separately from all other
12 charges and taxes.

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

14

15 Shall (insert the name of the city) impose a tax on the charges
16 for all sleeping rooms paid by the transient guests of hotels and motels situated in
17 (name of city) at a rate of (insert rate of percent)
18 percent for the purpose of promoting tourism?

19

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

28 **3. As used in this section, "transient guests" means a person or persons who occupy**
29 **a room or rooms in a hotel or motel for thirty-one days or less during any calendar**
30 **quarter.**

94.400. 1. All cities in this state [which now have or may hereafter contain a population
2 of not less than ten thousand and less than three hundred thousand inhabitants according to the
3 last preceding federal decennial census,] framing and adopting a charter for its own government
4 under the provisions of section 19, article VI of the constitution of this state, known as
5 "constitutional charter cities", may by city ordinance levy and impose annually for municipal
6 purposes upon all subjects and objects of taxation within their corporate limits a tax which shall
7 not exceed the maximum rate of one dollar on the one hundred dollars assessed valuation, and
8 may by city ordinance levy and impose annually an additional tax at a rate in excess of said one
9 dollar on the one hundred dollars assessed valuation, but not to exceed forty cents on the one
10 hundred dollars assessed valuation for any one or more of the following purposes, to wit:
11 Library, hospital, public health, and museum purposes, except that the rate of tax levy of one
12 dollar on the one hundred dollars assessed valuation for general municipal purposes may, in
13 addition to the aforesaid rate and purposes of increase which may be voted by city ordinance, be
14 further increased for general municipal purposes for a period not to exceed four years at any one
15 time when such rate and purpose of increase are submitted to a vote of the voters within such
16 cities and two-thirds of the voters voting thereon shall vote therefor, but such increase so voted
17 shall be limited to a maximum rate of taxation not to exceed thirty cents on the one hundred
18 dollars assessed valuation.

19 2. The legislative body of any such cities may submit the question of increasing the levy
20 when in the opinion of such legislative body the necessity therefor arises and the question shall
21 be submitted by such legislative body when petitioned therefor by voters equaling in number five
22 percent of the voters of such cities voting for a mayor at the last election at which a mayor was
23 elected.

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

25 Shall there be a cent increase in tax levy on one hundred dollars valuation for general
26 municipal purposes for.... years in the city of?

27 4. If such increase of levy shall be voted, then such increased levy shall be effective for
28 the number of years designated, and no longer, but such cities through their legislative bodies
29 may submit any such proposal for continuing such increase of levy at any time for like periods
30 not to exceed four years each.

31 5. Any city that has a levy for recreation grounds in excess of two mills on August 28,
32 1994, may continue the levy at that rate without any further action. Any levy for recreation
33 purposes which is two mills or less on August 28, 1994, shall be for purposes of computing the
34 amount permitted by law considered to be under section 90.010, RSMo. Any increase in the levy
35 for recreation grounds after August 28, 1994, shall be in accordance with procedures set forth
36 in section 90.010, RSMo.

 94.510. 1. Any city may, by a majority vote of its council or governing body, impose
2 a city sales tax for the benefit of such city in accordance with the provisions of sections 94.500
3 to 94.550; provided, however, that no ordinance enacted pursuant to the authority granted by the
4 provisions of sections 94.500 to 94.550 shall be effective unless the legislative body of the city
5 submits to the voters of the city, at a public election, a proposal to authorize the legislative body
6 of the city to impose a tax under the provisions of sections 94.500 to 94.550.

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

8 Shall the city of (insert name of city) impose a city sales tax of
9 (insert rate of percent) percent?

10 ☐ YES

☐ NO

11

12 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
13 of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority
14 of the votes cast by the qualified voters voting are opposed to the proposal, then the legislative
15 body of the city shall have no power to impose the **proposed** tax herein authorized unless and
16 until the legislative body of the city shall again have submitted another proposal to authorize the
17 legislative body of the city to impose the tax under the provisions of sections 94.500 to 94.550,
18 and such proposal is approved by a majority of the qualified voters voting thereon. **Disapproval**
19 **of a proposal by the qualified voters shall not affect any tax already in effect.**

20 2. [The] A sales tax may be imposed at a rate of one-half of one percent, seven-eighths
21 of one percent or one percent on the receipts from the sale at retail of all tangible personal
22 property or taxable services at retail within any city adopting such tax, if such property and
23 services are subject to taxation by the state of Missouri under the provisions of sections 144.010
24 to 144.525, RSMo; except that, each city not within a county may **also** impose such tax at a rate
25 not to exceed one and three-eighths percent. **Beginning August 28, 2009, the combined rate**
26 **of sales taxes adopted under sections 94.500 to 94.550 shall not exceed two percent.**

27 3. If any city in which a city tax has been imposed in the manner provided for in sections
28 94.500 to 94.550 shall thereafter change or alter its boundaries, the city clerk of the city shall
29 forward to the director of revenue by United States registered mail or certified mail a certified
30 copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the
31 effective date thereof, and shall be accompanied by a map of the city clearly showing the territory
32 added thereto or detached therefrom. Upon receipt of the ordinance and map, the [tax imposed
33 by the act] **taxes** shall be effective in the added territory or abolished in the detached territory on
34 the effective date of the change of the city boundary.

35 **4. The changes to this section enacted by the ninety-fifth general assembly, first**
36 **regular session, shall not be construed to be a new tax or an increase in the current levy of**
37 **an existing tax for purposes of paragraph (a) of section 22, article X, Constitution of**
38 **Missouri, and cities that have already imposed and collected taxes under this section may**
39 **continue to collect such taxes under this section without further approval by the voters as**
40 **a continuation of a tax previously approved by the voters of such city.**

 94.550. 1. All city sales taxes collected by the director of revenue under sections 94.500
2 to 94.550 on behalf of any city, less one percent for cost of collection which shall be deposited
3 in the state's general revenue fund after payment of premiums for surety bonds as provided in
4 section 32.087, RSMo, shall be deposited [with the state treasurer] in a special trust fund, which
5 is hereby created, to be known as the "City Sales Tax Trust Fund". The moneys in the city sales
6 tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds
7 of the state. The director of revenue shall keep accurate records of the amount of money in the
8 trust fund which was collected in each city imposing a city sales tax, and the records shall be
9 open to the inspection of officers of the city and the public. Not later than the tenth day of each
10 month the director of revenue shall distribute all moneys deposited in the trust fund during the
11 preceding month, to the city treasurer, or such other officer as may be designated by the city
12 ordinance, of each city imposing the tax authorized by sections 94.500 to 94.550, the sum due
13 the city as certified by the director of revenue.

14 2. The director of revenue may [authorize the state treasurer to] make refunds from the
15 amounts in the trust fund and credited to any city for erroneous payments and overpayments
16 made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any
17 city abolishes [the] **a tax**, the city shall notify the director of revenue of the action at least ninety
18 days prior to the effective date of the repeal and the director of revenue may order retention in
19 the trust fund, for a period of one year, of two percent of the amount collected after receipt of
20 such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks
21 and drafts deposited to the credit of such accounts. After one year has elapsed after the effective
22 date of abolition of [the tax] **all such taxes** in such city, the director of revenue shall [authorize

23 the state treasurer to] remit the balance in the account to the city and close the account of that
24 city. The director of revenue shall notify each city of each instance of any amount refunded or
25 any check redeemed from receipts.

26 **3. The changes to this section enacted by the ninety-fifth general assembly, first**
27 **regular session, shall not be construed to be a new tax or an increase in the current levy of**
28 **an existing tax for purposes of paragraph (a) of section 22, article X, Constitution of**
29 **Missouri, and cities that have already imposed and collected taxes under this section may**
30 **continue to collect such taxes under this section without further approval by the voters as**
31 **a continuation of a tax previously approved by the voters of such city.**

94.577. 1. The governing body of any municipality except those located in whole or in
2 part within any first class county having a charter form of government and not containing any
3 part of a city with a population of four hundred thousand or more and adjacent to a city not
4 within a county for that part of the municipality located within such first class county is hereby
5 authorized to impose, by ordinance or order, a one-eighth, one-fourth, three-eighths, or one-half
6 of one percent sales tax on all retail sales made in such municipality which are subject to taxation
7 under the provisions of sections 144.010 to 144.525, RSMo, for the purpose of funding capital
8 improvements, including the operation and maintenance of capital improvements, which may
9 be funded by issuing bonds which will be retired by the revenues received from the sales tax
10 authorized by this section or the retirement of debt under previously authorized bonded
11 indebtedness. A municipality located in a charter county may impose a sales tax on all retail
12 sales for capital improvements as provided in section 94.890. The [tax] **taxes** authorized by this
13 section shall be in addition to any and all other sales taxes allowed by law; but no ordinance
14 imposing a sales tax under the provisions of this section shall be effective unless the governing
15 body of the municipality submits to the voters of the municipality, at a municipal or state general,
16 primary or special election, a proposal to authorize the governing body of the municipality to
17 impose such tax and, if such tax is to be used to retire bonds authorized under this section, to
18 authorize such bonds and their retirement by such tax, or to authorize the retirement of debt
19 under previously authorized bonded indebtedness. **Beginning August 28, 2009, the combined**
20 **rate of sales taxes adopted under this section by a municipality shall not exceed one**
21 **percent.**

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

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

25 Shall the municipality of (municipality's name) impose a sales tax of (insert
26 amount) for the purpose of funding capital improvements which may include the retirement of
27 debt under previously authorized bonded indebtedness?

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
31 to the question, place an "X" in the box opposite "NO"; or

32

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

34

Shall the municipality of (municipality's name) issue bonds in the amount
35 of (insert amount) to fund capital improvements and impose a sales tax of (insert
36 amount) to repay bonds?

37

38

☐ YES☐ NO

39

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

42

43 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
44 of the proposal, including when the proposal authorizes the reduction of debt under previously
45 authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or
46 order and any amendments thereto shall be in effect, except that any proposal submitted under
47 subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds must
48 be approved by the constitutionally required percentage of the voters voting thereon to become
49 effective. If a majority of the votes cast by the qualified voters voting are opposed to the
50 proposal, then the governing body of the municipality shall have no power to issue any bonds
51 or impose the **proposed** sales tax authorized in this section unless and until the governing body
52 of the municipality shall again have submitted another proposal to authorize the governing body
53 of the municipality to issue any bonds or impose [the] **a** sales tax authorized by this section, and
54 such proposal is approved by the requisite majority of the qualified voters voting thereon;
55 however, in no event shall a proposal pursuant to this section be submitted to the voters sooner
56 than twelve months from the date of the last proposal pursuant to this section, except that any
57 municipality with a population of greater than four hundred thousand and located within more
58 than one county may submit a proposal pursuant to this section to the voters sooner than twelve
59 months from the date of the last proposal submitted pursuant to this section if submitted to the
60 voters on or before November 6, 2001. **Disapproval of a proposal by the qualified voters**
61 **shall not affect any tax already in effect.**

62

3. All revenue received by a municipality from the [tax] **taxes** authorized under the
63 provisions of this section shall be deposited in a special trust fund and shall be used solely for

64 capital improvements, including the operation and maintenance of capital improvements, for so
65 long as the [tax] **taxes** shall remain in effect. Once the [tax] **taxes** authorized by this section [is]
66 **are** abolished or [is] terminated by any means, all funds remaining in the special trust fund
67 required by this subsection shall be used solely for the maintenance of the capital improvements
68 made with revenues raised by the [tax] **taxes** authorized by this section. Any funds in the special
69 trust fund required by this subsection which are not needed for current expenditures may be
70 invested by the governing body in accordance with applicable laws relating to the investment of
71 other municipal funds. The provisions of this subsection shall apply only to taxes authorized by
72 this section which have not been imposed to retire bonds issued pursuant to this section.

73 4. All revenue received by a municipality which issues bonds under this section and
74 imposes the [tax] **taxes** authorized by this section to retire such bonds shall be deposited in a
75 special trust fund and shall be used solely to retire such bonds, except to the extent that such
76 funds are required for the operation and maintenance of capital improvements. Once all of such
77 bonds have been retired, all funds remaining in the special trust fund required by this subsection
78 shall be used solely for the maintenance of the capital improvements made with the revenue
79 received as a result of the issuance of such bonds. Any funds in the special trust fund required
80 by this subsection which are not needed to meet current obligations under the bonds issued under
81 this section may be invested by the governing body in accordance with applicable laws relating
82 to the investment of other municipal funds. The provisions of this subsection shall apply only
83 to taxes authorized by this section which have been imposed to retire bonds issued under this
84 section.

85 5. After the effective date of any tax imposed under the provisions of this section, the
86 director of revenue shall perform all functions incident to the administration, collection,
87 enforcement, and operation of the tax in the same manner as provided in sections 94.500 to
88 94.550, and the director of revenue shall collect in addition to the sales tax for the state of
89 Missouri the additional [tax] **taxes** authorized under the authority of this section. The tax
90 imposed pursuant to this section and the tax imposed under the sales tax law of the state of
91 Missouri shall be collected together and reported upon such forms and under such administrative
92 rules and regulations as may be prescribed by the director of revenue. Except as modified in this
93 section, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the [tax] **taxes**
94 imposed under this section.

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

97 7. In any city not within a county, no tax shall be imposed pursuant to this section for
98 the purpose of funding in whole or in part the construction, operation or maintenance of a sports
99 stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility

100 or anything incidental or necessary to a complex suitable for any type of professional sport or
101 recreation, either upon, above or below the ground.

102 8. Any tax imposed under this section in any home rule city with more than four hundred
103 thousand inhabitants and located in more than one county solely for public transit purposes shall
104 not be considered economic activity taxes as such term is defined under sections 99.805 and
105 99.918, RSMo, and tax revenues derived from such tax shall not be subject to allocation under
106 the provisions of subsection 3 of section 99.845, RSMo, or subsection 4 of section 99.957,
107 RSMo.

108 9. The director of revenue may [authorize the state treasurer to] make refunds from the
109 amounts in the trust fund and credited to any municipality for erroneous payments and
110 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
111 such municipalities. If any municipality abolishes [the] a tax, the municipality shall notify the
112 director of revenue of the action at least ninety days prior to the effective date of the repeal and
113 the director of revenue may order retention in the trust fund, for a period of one year, of two
114 percent of the amount collected after receipt of such notice to cover possible refunds or
115 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
116 such accounts. After one year has elapsed after the effective date of abolition of [the tax] **all**
117 **such taxes** in such municipality, the director of revenue shall remit the balance in the account
118 to the municipality and close the account of that municipality. The director of revenue shall
119 notify each municipality of each instance of any amount refunded or any check redeemed from
120 receipts due the municipality.

121 **10. If any municipality in which a tax has been imposed under this section changes**
122 **or alters its boundaries after the tax is imposed, the clerk of the municipality shall forward**
123 **to the director of revenue by United States registered mail or certified mail a certified copy**
124 **of the ordinance adding or detaching territory from the municipality. The ordinance shall**
125 **reflect its effective date, and shall be accompanied by a map of the municipality clearly**
126 **showing the territory added to or detached from the municipality. Upon receipt of the**
127 **ordinance and map, the taxes shall be effective in the attached territory, or abolished in the**
128 **detached territory, on the effective date of the change of the municipal boundary.**

129 **11. The changes to this section enacted by the ninety-fifth general assembly, first**
130 **regular session, shall not be construed to be a new tax or an increase in the current levy of**
131 **an existing tax for purposes of paragraph (a) of section 22, article X, Constitution of**
132 **Missouri, and cities that have already imposed and collected taxes under this section may**
133 **continue to collect such taxes under this section without further approval by the voters as**
134 **a continuation of a tax previously approved by the voters of such city.**

94.900. 1. The [governing body of] **following cities may impose a tax as provided in this section:**

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

(2) Any city of the fourth classification with more than eight thousand nine hundred but fewer than nine thousand inhabitants[.] ;

(3) **Any city of the fourth classification with more than two thousand six hundred but fewer than two thousand seven hundred inhabitants and located in any county of the first classification with more than eighty-two thousand but fewer than eighty-two thousand one hundred inhabitants;**

(4) **Any city located in any county with a charter form of government and with more than one hundred ninety-eight thousand but fewer than one hundred ninety-nine thousand two hundred inhabitants;**

(5) **Any home rule city with more than forty-eight thousand but fewer than forty-nine thousand inhabitants.**

2. The governing body of any city listed in subsection 1 of this section is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one percent on all retail sales made in such city which are subject to taxation under the provisions of sections 144.010 to 144.525, RSMo, for the purpose of improving the public safety for such city, including but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical providers. 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 the provisions of this section shall be effective unless the governing body of the city submits to the voters of the city, at a county or state general, primary or special election, a proposal to authorize the governing body of the city to impose a tax.

[2.] **3.** 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 city of (city's name) impose a citywide sales tax of (insert amount) for the purpose of improving the public safety of the city?

☐ YES

☐ NO

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

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

49 [3.] **5.** All revenue received by a city from the tax authorized under the provisions of this
50 section shall be deposited in a special trust fund and shall be used solely for improving the public
51 safety for such city for so long as the tax shall remain in effect.

52 [4.] **6.** Once the tax authorized by this section is abolished or is terminated by any means,
53 all funds remaining in the special trust fund shall be used solely for improving the public safety
54 for the city. Any funds in such special trust fund which are not needed for current expenditures
55 may be invested by the governing body in accordance with applicable laws relating to the
56 investment of other city funds.

57 [5.] **7.** All sales taxes collected by the director of the department of revenue under this
58 section on behalf of any city, less one percent for cost of collection which shall be deposited in
59 the state's general revenue fund after payment of premiums for surety bonds as provided in
60 section 32.087, RSMo, shall be deposited in a special trust fund, which is hereby created, to be
61 known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not
62 be deemed to be state funds and shall not be commingled with any funds of the state. The
63 provisions of section 33.080, RSMo, to the contrary notwithstanding, money in this fund shall
64 not be transferred and placed to the credit of the general revenue fund. The director of the
65 department of revenue shall keep accurate records of the amount of money in the trust and which
66 was collected in each city imposing a sales tax pursuant to this section, and the records shall be
67 open to the inspection of officers of the city and the public. Not later than the tenth day of each
68 month the director of the department of revenue shall distribute all moneys deposited in the trust
69 fund during the preceding month to the city which levied the tax; such funds shall be deposited
70 with the city treasurer of each such city, and all expenditures of funds arising from the trust fund
71 shall be by an appropriation act to be enacted by the governing body of each such city.

72 Expenditures may be made from the fund for any functions authorized in the ordinance or order
73 adopted by the governing body submitting the tax to the voters.

74 [6.] 8. The director of the department of revenue may make refunds from the amounts
75 in the trust fund and credited to any city for erroneous payments and overpayments made, and
76 may redeem dishonored checks and drafts deposited to the credit of such cities. If any city
77 abolishes the tax, the city shall notify the director of the department of revenue of the action at
78 least ninety days prior to the effective date of the repeal and the director of the department of
79 revenue may order retention in the trust fund, for a period of one year, of two percent of the
80 amount collected after receipt of such notice to cover possible refunds or overpayment of the tax
81 and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one
82 year has elapsed after the effective date of abolition of the tax in such city, the director of the
83 department of revenue shall remit the balance in the account to the city and close the account of
84 that city. The director of the department of revenue shall notify each city of each instance of any
85 amount refunded or any check redeemed from receipts due the city.

86 [7.] 9. Except as modified in this section, all provisions of sections 32.085 and 32.087,
87 RSMo, shall apply to the tax imposed pursuant to this section.

94.902. 1. The governing body of any city of the third classification with more than
2 twenty-six thousand three hundred but less than twenty-six thousand seven hundred inhabitants,
3 or any city of the fourth classification with more than thirty thousand three hundred but fewer
4 than thirty thousand seven hundred inhabitants, **or any city of the fourth classification with**
5 **more than twenty-four thousand eight hundred but fewer than twenty-five thousand**
6 **inhabitants**, may impose, by order or ordinance, a sales tax on all retail sales made in the city
7 which are subject to taxation under chapter 144, RSMo. The tax authorized in this section may
8 be imposed in an amount of up to one-half of one percent, and shall be imposed solely for the
9 purpose of improving the public safety for such city, including but not limited to expenditures
10 on equipment, city employee salaries and benefits, and facilities for police, fire and emergency
11 medical providers. The tax authorized in this section shall be in addition to all other sales taxes
12 imposed by law, and shall be stated separately from all other charges and taxes. The order or
13 ordinance imposing a sales tax under this section shall not become effective unless the governing
14 body of the city submits to the voters residing within the city, at a county or state general,
15 primary, or special election, a proposal to authorize the governing body of the city to impose a
16 tax under this section.

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

19 Shall the city of (city's name) impose a citywide sales tax at a rate
20 of (insert rate of percent) percent for the purpose of improving the public safety of the
21 city?

22 ☐ YES

☐ NO

23

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

26

27 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
28 of the proposal, then the ordinance or order and any amendments to the order or ordinance shall
29 become effective on the first day of the second calendar quarter after the director of revenue
30 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal
31 by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become
32 effective unless the proposal is resubmitted under this section to the qualified voters and such
33 proposal is approved by a majority of the qualified voters voting on the proposal. However, in
34 no event shall a proposal under this section be submitted to the voters sooner than twelve months
35 from the date of the last proposal under this section.

36 3. Any sales tax imposed under this section shall be administered, collected, enforced,
37 and operated as required in section 32.087, RSMo. All sales taxes collected by the director of
38 the department of revenue under this section on behalf of any city, less one percent for cost of
39 collection which shall be deposited in the state's general revenue fund after payment of premiums
40 for surety bonds as provided in section 32.087, RSMo, shall be deposited in a special trust fund,
41 which is hereby created in the state treasury, to be known as the "City Public Safety Sales Tax
42 Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not
43 be commingled with any funds of the state. The provisions of section 33.080, RSMo, to the
44 contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of
45 the general revenue fund. The director shall keep accurate records of the amount of money in
46 the trust fund and which was collected in each city imposing a sales tax under this section, and
47 the records shall be open to the inspection of officers of the city and the public. Not later than
48 the tenth day of each month the director shall distribute all moneys deposited in the trust fund
49 during the preceding month to the city which levied the tax. Such funds shall be deposited with
50 the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall
51 be by an appropriation act to be enacted by the governing body of each such city. Expenditures
52 may be made from the fund for any functions authorized in the ordinance or order adopted by
53 the governing body submitting the tax to the voters. If the tax is repealed, all funds remaining
54 in the special trust fund shall continue to be used solely for the designated purposes. Any funds

55 in the special trust fund which are not needed for current expenditures shall be invested in the
56 same manner as other funds are invested. Any interest and moneys earned on such investments
57 shall be credited to the fund.

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

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

72 Shall (insert the name of the city) repeal the sales tax
73 imposed at a rate of (insert rate of percent) percent for the purpose of improving the
74 public safety of the city?

75 ☐ YES ☐ NO

76

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

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

91 question is resubmitted under this section to the qualified voters and the repeal is approved by
92 a majority of the qualified voters voting on the question.

93 7. Except as modified in this section, all provisions of sections 32.085 and 32.087,
94 RSMo, shall apply to the tax imposed under this section.

**94.903. 1. The governing body of any city of the fourth classification with more
2 than thirteen thousand six hundred but fewer than thirteen thousand eight hundred
3 inhabitants may impose, by order or ordinance, a sales tax on all retail sales made within
4 the city which are subject to sales tax under chapter 144, RSMo. The tax authorized in this
5 section shall be equal to one percent, and shall be imposed solely for the purpose of funding
6 improvements to the public safety of the city, including but not limited to expenditures on
7 equipment, city employee salaries and benefits, and facilities for police, fire, and emergency
8 medical providers. The tax authorized in this section shall be in addition to all other sales
9 taxes imposed by law, and shall be stated separately from all other charges and taxes.**

**10 2. No such order or ordinance adopted under this section shall become effective
11 unless the governing body of the city submits to the voters residing within the city at a state
12 general, primary, or special election a proposal to authorize the governing body of the city
13 to impose a tax under this section. If a majority of the votes cast on the question by the
14 qualified voters voting thereon are in favor of the question, then the tax shall become
15 effective on the first day of the second calendar quarter after the director of revenue
16 receives notification of adoption of the local sales tax. If a majority of the votes cast on the
17 question by the qualified voters voting thereon are opposed to the question, then the tax
18 shall not become effective unless and until the question is resubmitted under this section
19 to the qualified voters and such question is approved by a majority of the qualified voters
20 voting on the question.**

**21 3. All revenue collected under this section by the director of the department of
22 revenue on behalf of any city, except for one percent for the cost of collection which shall
23 be deposited in the state's general revenue fund, shall be deposited in a special trust fund,
24 which is hereby created and shall be known as the "(insert city name) Public Safety Sales
25 Tax Fund", and shall be used solely for the designated purposes. Moneys in the fund shall
26 not be deemed to be state funds, and shall not be commingled with any funds of the state.
27 The director may make refunds from the amounts in the fund and credited to the city for
28 erroneous payments and overpayments made, and may redeem dishonored checks and
29 drafts deposited to the credit of such city. Any funds in the special fund which are not
30 needed for current expenditures shall be invested in the same manner as other funds are
31 invested. Any interest and moneys earned on such investments shall be credited to the
32 fund.**

33 **4. The governing body of any city that has adopted the sales tax authorized in this**
34 **section may submit the question of repeal of the tax to the voters on any date available for**
35 **elections for the city. If a majority of the votes cast on the question by the qualified voters**
36 **voting thereon are in favor of the repeal, that repeal shall become effective on December**
37 **thirty-first of the calendar year in which such repeal was approved. If a majority of the**
38 **votes cast on the question by the qualified voters voting thereon are opposed to the repeal,**
39 **then the sales tax authorized in this section shall remain effective until the question is**
40 **resubmitted under this section to the qualified voters and the repeal is approved by a**
41 **majority of the qualified voters voting on the question.**

42 **5. Whenever the governing body of any city that has adopted the sales tax**
43 **authorized in this section receives a petition, signed by a number of registered voters of the**
44 **city equal to at least ten percent of the number of registered voters of the city voting in the**
45 **last gubernatorial election, calling for an election to repeal the sales tax imposed under this**
46 **section, the governing body shall submit to the voters of the city a proposal to repeal the**
47 **tax. If a majority of the votes cast on the question by the qualified voters voting thereon**
48 **are in favor of the repeal, the repeal shall become effective on December thirty-first of the**
49 **calendar year in which such repeal was approved. If a majority of the votes cast on the**
50 **question by the qualified voters voting thereon are opposed to the repeal, then the sales tax**
51 **authorized in this section shall remain effective until the question is resubmitted under this**
52 **section to the qualified voters and the repeal is approved by a majority of the qualified**
53 **voters voting on the question.**

54 **6. If the tax is repealed or terminated by any means, all funds remaining in the**
55 **special trust fund shall continue to be used solely for the designated purposes, and the city**
56 **shall notify the director of the department of revenue of the action at least ninety days**
57 **before the effective date of the repeal and the director may order retention in the trust**
58 **fund, for a period of one year, of two percent of the amount collected after receipt of such**
59 **notice to cover possible refunds or overpayment of the tax and to redeem dishonored**
60 **checks and drafts deposited to the credit of such accounts. After one year has elapsed after**
61 **the effective date of abolition of the tax in such city, the director shall remit the balance in**
62 **the account to the city and close the account of that city. The director shall notify each city**
63 **of each instance of any amount refunded or any check redeemed from receipts due the city.**

94.1011. 1. The governing body of any city of the third classification with more
2 **than three thousand five hundred but fewer than three thousand six hundred inhabitants**
3 **may impose, by order or ordinance, a tax on the charges for all sleeping rooms paid by the**
4 **transient guests of hotels or motels situated in the city or a portion thereof. The tax shall**
5 **be not more than three percent per occupied room per night, and shall be imposed solely**
6 **for the purpose of funding the construction, maintenance, and repair of a multipurpose**

7 conference and convention center. The tax authorized in this section shall be in addition
8 to the charge for the sleeping room and all other taxes imposed by law, and shall be stated
9 separately from all other charges and taxes.

10 2. No such order or ordinance shall become effective unless the governing body of
11 the city submits to the voters of the city at a state general, primary, or special election a
12 proposal to authorize the governing body of the city to impose a tax under this section. If
13 a majority of the votes cast on the question by the qualified voters voting thereon are in
14 favor of the question, then the tax shall become effective on the first day of the second
15 calendar quarter following the calendar quarter in which the election was held. If a
16 majority of the votes cast on the question by the qualified voters voting thereon are
17 opposed to the question, then the tax shall not become effective unless and until the
18 question is resubmitted under this section to the qualified voters of the city and such
19 question is approved by a majority of the qualified voters voting on the question.

20 3. All revenue generated by the tax shall be collected by the city collector of
21 revenue, shall be deposited in a special trust fund, and shall be used solely for the
22 designated purposes. If the tax is repealed, all funds remaining in the special trust fund
23 shall continue to be used solely for the designated purposes. Any funds in the special trust
24 fund that are not needed for current expenditures may be invested by the governing body
25 in accordance with applicable laws relating to the investment of other city funds. Any
26 interest and moneys earned on such investments shall be credited to the fund.

27 4. The governing body of any city that has adopted the tax authorized in this
28 section may submit the question of repeal of the tax to the voters on any date available for
29 elections for the city. If a majority of the votes cast on the proposal are in favor of the
30 repeal, that repeal shall become effective on December thirty-first of the calendar year in
31 which such repeal was approved. If a majority of the votes cast on the question by the
32 qualified voters voting thereon are opposed to the repeal, then the tax authorized in this
33 section shall remain effective until the question is resubmitted under this section to the
34 qualified voters of the city, and the repeal is approved by a majority of the qualified voters
35 voting on the question.

36 5. Whenever the governing body of any city that has adopted the tax authorized in
37 this section receives a petition, signed by a number of registered voters of the city equal to
38 at least two percent of the number of registered voters of the city voting in the last
39 gubernatorial election, calling for an election to repeal the tax imposed under this section,
40 the governing body shall submit to the voters of the city a proposal to repeal the tax. If a
41 majority of the votes cast on the question by the qualified voters voting thereon are in favor
42 of the repeal, that repeal shall become effective on December thirty-first of the calendar
43 year in which such repeal was approved. If a majority of the votes cast on the question by

44 the qualified voters voting thereon are opposed to the repeal, then the tax shall remain
45 effective until the question is resubmitted under this section to the qualified voters of the
46 city and the repeal is approved by a majority of the qualified voters voting on the question.

47 **6. As used in this section, "transient guests" means a person or persons who occupy**
48 **a room or rooms in a hotel or motel for thirty-one days or less during any calendar**
49 **quarter.**

115.350. No person shall qualify as a candidate for **any** elective public office in the state
2 of Missouri, **including any elective public office of any political subdivision of this state**, who
3 has:

4 **(1) Been [convicted of or] found guilty of or pled guilty or nolo contendere to a felony**
5 **under the laws of this state;**

6 **(2) Been found guilty of or pled guilty or nolo contendere to any crime in any other**
7 **jurisdiction that would be a felony if committed in this state;**

8 **(3) Been found guilty of or pled guilty or nolo contendere to any felony or**
9 **misdemeanor under the federal laws of the United States of America;**

10 **(4) Been found guilty of or pled guilty or nolo contendere to any crime in this state**
11 **or in any other jurisdiction that involves misconduct in public office or dishonesty.**

137.1040. 1. In addition to other levies authorized by law, the county commission
2 **in counties not adopting an alternative form of government and the proper administrative**
3 **body in counties adopting an alternative form of government, or the governing body of any**
4 **city, town, or village, in their discretion may levy an additional tax, not to exceed one**
5 **quarter of one cent on each one hundred dollars assessed valuation, on all taxable real**
6 **property located within such city, town, village, or county, all of such tax to be collected**
7 **and allocated to the city, town, village, or county treasury, where it shall be known and**
8 **designated as the "Cemetery Maintenance Trust Fund" to be used for the upkeep and**
9 **maintenance of cemeteries located within such city, town, village, or county.**

10 **2. To the extent necessary to comply with article X, section 22(a) of the Missouri**
11 **Constitution, for any city, town, village, or county with a tax levy at or above the**
12 **limitations provided under article X, section 11(b), no ordinance adopted under this section**
13 **shall become effective unless the county commission or proper administrative body of the**
14 **county, or governing body of the city, town, or village submits to the voters of the city,**
15 **town, village, or county at a state general, primary, or special election a proposal to**
16 **authorize the imposition of a tax under this section. The tax authorized under this section**
17 **shall be levied and collected in the same manner as other real property taxes are levied and**
18 **collected within the city, town, village, or county. Such tax shall be in addition to all other**
19 **taxes imposed on real property, and shall be stated separately from all other charges and**

20 taxes. Such tax shall not become effective unless the county commission or proper
21 administrative body of the county or governing body of the city, town, or village, by order
22 or ordinance, submits to the voters of the county a proposal to authorize the city, town,
23 village, or county to impose a tax under this section on any day available for such city,
24 town, village, or county to hold elections or at a special election called for that purpose.

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

27 "Shall (insert the name of the city, town, village, or
28 county) impose a tax on all real property situated in (name of the city, town,
29 village, or county) at a rate of one quarter of one cent per one hundred dollars assessed
30 valuation percent for the sole purpose of providing funds for the maintenance, upkeep, and
31 preservation of city, town, village, or county cemeteries?"

32 ☐ YES ☐ NO

33

34 If a majority of the votes cast on the question by the qualified voters voting thereon are in
35 favor of the question, then the tax shall become effective on the first day of the second
36 calendar quarter immediately following notification to the city, town, village, or county
37 collector. If a majority of the votes cast on the question by the qualified voters voting
38 thereon are opposed to the question, then the tax shall not become effective unless and until
39 the question is resubmitted under this section to the qualified voters and such question is
40 approved by a majority of the qualified voters voting on the question.

41 4. The tax imposed under this section shall be known as the "Cemetery
42 Maintenance Tax". Each city, town, village, or county imposing a tax under this section
43 shall establish separate trust funds to be known as the "Cemetery Maintenance Trust
44 Fund". The city, town, village, or county treasurer shall deposit the revenue derived from
45 the tax imposed under this section for cemetery purposes in the city, town, village, or
46 county cemetery maintenance trust fund. The proceeds of such tax shall be appropriated
47 by the county commission or appropriate administrative body, or the governing body of
48 the city, town, or village exclusively for the maintenance, upkeep, and preservation of
49 cemeteries located within the county.

50 5. All applicable provisions in this chapter relating to property tax shall apply to
51 the collection of any tax imposed under this section.

141.160. 1. The general law relating to taxation and the collection of delinquent taxes,
2 as now existing, shall apply to counties of the first class having a charter form of government
3 insofar as not inconsistent with the provisions of sections 141.010 to 141.160, except that
4 counties of the first class operating under a charter form of government may hereafter elect to

5 operate under the provisions of chapter 140, RSMo, the general law relating to the collection of
6 delinquent taxes, by the enactment of an ordinance by the legislative body of such county.

7 **2. In addition to any other provisions of law related to delinquent tax collection**
8 **fees, in all counties having a charter form of government and more than six hundred**
9 **thousand inhabitants, the collector shall collect on behalf of the county and pay into the**
10 **county general fund an additional fee for the collection of delinquent and back taxes of five**
11 **percent on all sums collected to be added to the face of the tax bill and collected from the**
12 **party paying the tax.**

13 **3.** The provisions of sections 141.010 to 141.160 shall not apply to counties of the first
14 class not having a charter form of government, and such counties shall operate under the
15 provisions of chapter 140, RSMo.

144.030. 1. There is hereby specifically exempted from the provisions of sections
2 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to
3 sections 144.010 to 144.525 such retail sales as may be made in commerce between this state and
4 any other state of the United States, or between this state and any foreign country, and any retail
5 sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws
6 of the United States of America, and such retail sales of tangible personal property which the
7 general assembly of the state of Missouri is prohibited from taxing or further taxing by the
8 constitution of this state.

9 2. There are also specifically exempted from the provisions of the local sales tax law as
10 defined in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525 and
11 144.600 to 144.761 and from the computation of the tax levied, assessed or payable pursuant to
12 the local sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and sections
13 144.010 to 144.525 and 144.600 to 144.745:

14 (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of
15 such excise tax is refunded pursuant to section 142.824, RSMo; or upon the sale at retail of fuel
16 to be consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing
17 water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into
18 foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or
19 fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will
20 be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at
21 retail; economic poisons registered pursuant to the provisions of the Missouri pesticide
22 registration law (sections 281.220 to 281.310, RSMo) which are to be used in connection with
23 the growth or production of crops, fruit trees or orchards applied before, during, or after planting,
24 the crop of which when harvested will be sold at retail or will be converted into foodstuffs which
25 are to be sold ultimately in processed form at retail;

26 (2) Materials, manufactured goods, machinery and parts which when used in
27 manufacturing, processing, compounding, mining, producing or fabricating become a component
28 part or ingredient of the new personal property resulting from such manufacturing, processing,
29 compounding, mining, producing or fabricating and which new personal property is intended to
30 be sold ultimately for final use or consumption; and materials, including without limitation,
31 gases and manufactured goods, including without limitation slagging materials and firebrick,
32 which are ultimately consumed in the manufacturing process by blending, reacting or interacting
33 with or by becoming, in whole or in part, component parts or ingredients of steel products
34 intended to be sold ultimately for final use or consumption;

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

38 (4) Replacement machinery, equipment, and parts and the materials and supplies solely
39 required for the installation or construction of such replacement machinery, equipment, and
40 parts, used directly in manufacturing, mining, fabricating or producing a product which is
41 intended to be sold ultimately for final use or consumption; and machinery and equipment, and
42 the materials and supplies required solely for the operation, installation or construction of such
43 machinery and equipment, purchased and used to establish new, or to replace or expand existing,
44 material recovery processing plants in this state. For the purposes of this subdivision, a "material
45 recovery processing plant" means a facility that has as its primary purpose the recovery of
46 materials into a useable product or a different form which is used in producing a new product and
47 shall include a facility or equipment which are used exclusively for the collection of recovered
48 materials for delivery to a material recovery processing plant but shall not include motor vehicles
49 used on highways. For purposes of this section, the terms motor vehicle and highway shall have
50 the same meaning pursuant to section 301.010, RSMo. Material recovery is not the reuse of
51 materials within a manufacturing process or the use of a product previously recovered. The
52 material recovery processing plant shall qualify under the provisions of this section regardless
53 of ownership of the material being recovered;

54 (5) Machinery and equipment, and parts and the materials and supplies solely required
55 for the installation or construction of such machinery and equipment, purchased and used to
56 establish new or to expand existing manufacturing, mining or fabricating plants in the state if
57 such machinery and equipment is used directly in manufacturing, mining or fabricating a product
58 which is intended to be sold ultimately for final use or consumption;

59 (6) Tangible personal property which is used exclusively in the manufacturing,
60 processing, modification or assembling of products sold to the United States government or to
61 any agency of the United States government;

62 (7) Animals or poultry used for breeding or feeding purposes;

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

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

68 (10) Pumping machinery and equipment used to propel products delivered by pipelines
69 engaged as common carriers;

70 (11) Railroad rolling stock for use in transporting persons or property in interstate
71 commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or
72 more or trailers used by common carriers, as defined in section 390.020, RSMo, in the
73 transportation of persons or property;

74 (12) Electrical energy used in the actual primary manufacture, processing, compounding,
75 mining or producing of a product, or electrical energy used in the actual secondary processing
76 or fabricating of the product, or a material recovery processing plant as defined in subdivision
77 (4) of this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical
78 energy so used exceeds ten percent of the total cost of production, either primary or secondary,
79 exclusive of the cost of electrical energy so used or if the raw materials used in such processing
80 contain at least twenty-five percent recovered materials as defined in section 260.200, RSMo.
81 There shall be a rebuttable presumption that the raw materials used in the primary manufacture
82 of automobiles contain at least twenty-five percent recovered materials. For purposes of this
83 subdivision, "processing" means any mode of treatment, act or series of acts performed upon
84 materials to transform and reduce them to a different state or thing, including treatment necessary
85 to maintain or preserve such processing by the producer at the production facility;

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

88 (14) Machinery, equipment, appliances and devices purchased or leased and used solely
89 for the purpose of preventing, abating or monitoring air pollution, and materials and supplies
90 solely required for the installation, construction or reconstruction of such machinery, equipment,
91 appliances and devices;

92 (15) Machinery, equipment, appliances and devices purchased or leased and used solely
93 for the purpose of preventing, abating or monitoring water pollution, and materials and supplies
94 solely required for the installation, construction or reconstruction of such machinery, equipment,
95 appliances and devices;

96 (16) Tangible personal property purchased by a rural water district;

97 (17) All amounts paid or charged for admission or participation or other fees paid by or
98 other charges to individuals in or for any place of amusement, entertainment or recreation, games
99 or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a

100 municipality or other political subdivision where all the proceeds derived therefrom benefit the
101 municipality or other political subdivision and do not inure to any private person, firm, or
102 corporation;

103 (18) All sales of insulin and prosthetic or orthopedic devices as defined on January 1,
104 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of
105 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically
106 including hearing aids and hearing aid supplies and all sales of drugs which may be legally
107 dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to
108 administer those items, including samples and materials used to manufacture samples which may
109 be dispensed by a practitioner authorized to dispense such samples and all sales of medical
110 oxygen, home respiratory equipment and accessories, hospital beds and accessories and
111 ambulatory aids, all sales of manual and powered wheelchairs, stairway lifts, Braille writers,
112 electronic Braille equipment and, if purchased by or on behalf of a person with one or more
113 physical or mental disabilities to enable them to function more independently, all sales of
114 scooters, reading machines, electronic print enlargers and magnifiers, electronic alternative and
115 augmentative communication devices, and items used solely to modify motor vehicles to permit
116 the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or
117 nonprescription drugs to individuals with disabilities;

118 (19) All sales made by or to religious and charitable organizations and institutions in
119 their religious, charitable or educational functions and activities and all sales made by or to all
120 elementary and secondary schools operated at public expense in their educational functions and
121 activities;

122 (20) All sales of aircraft to common carriers for storage or for use in interstate commerce
123 and all sales made by or to not-for-profit civic, social, service or fraternal organizations,
124 including fraternal organizations which have been declared tax-exempt organizations pursuant
125 to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or
126 charitable functions and activities and all sales made to eleemosynary and penal institutions and
127 industries of the state, and all sales made to any private not-for-profit institution of higher
128 education not otherwise excluded pursuant to subdivision (19) of this subsection or any
129 institution of higher education supported by public funds, and all sales made to a state relief
130 agency in the exercise of relief functions and activities;

131 (21) All ticket sales made by benevolent, scientific and educational associations which
132 are formed to foster, encourage, and promote progress and improvement in the science of
133 agriculture and in the raising and breeding of animals, and by nonprofit summer theater
134 organizations if such organizations are exempt from federal tax pursuant to the provisions of the
135 Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any

136 fair conducted by a county agricultural and mechanical society organized and operated pursuant
137 to sections 262.290 to 262.530, RSMo;

138 (22) All sales made to any private not-for-profit elementary or secondary school, all sales
139 of feed additives, medications or vaccines administered to livestock or poultry in the production
140 of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for
141 food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber,
142 all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying
143 agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as
144 defined in section 142.028, RSMo, natural gas, propane, and electricity used by an eligible new
145 generation cooperative or an eligible new generation processing entity as defined in section
146 348.432, RSMo, and all sales of farm machinery and equipment, other than airplanes, motor
147 vehicles and trailers. As used in this subdivision, the term "feed additives" means tangible
148 personal property which, when mixed with feed for livestock or poultry, is to be used in the
149 feeding of livestock or poultry. As used in this subdivision, the term "pesticides" includes
150 adjuvants such as crop oils, surfactants, wetting agents and other assorted pesticide carriers used
151 to improve or enhance the effect of a pesticide and the foam used to mark the application of
152 pesticides and herbicides for the production of crops, livestock or poultry. As used in this
153 subdivision, the term "farm machinery and equipment" means new or used farm tractors and such
154 other new or used farm machinery and equipment and repair or replacement parts thereon, and
155 supplies and lubricants used exclusively, solely, and directly for producing crops, raising and
156 feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for ultimate sale
157 at retail, including field drain tile, and one-half of each purchaser's purchase of diesel fuel
158 therefor which is:

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

164 (23) Except as otherwise provided in section 144.032, all sales of metered water service,
165 electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil
166 for domestic use and in any city not within a county, all sales of metered or unmetered water
167 service for domestic use:

- 168 (a) "Domestic use" means that portion of metered water service, electricity, electrical
169 current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not
170 within a county, metered or unmetered water service, which an individual occupant of a
171 residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility
172 service through a single or master meter for residential apartments or condominiums, including

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

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

186 (c) Each person making domestic use purchases of services or property and who uses any
187 portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day
188 of the fourth month following the year of purchase, and without assessment, notice or demand,
189 file a return and pay sales tax on that portion of nondomestic purchases. Each person making
190 nondomestic purchases of services or property and who uses any portion of the services or
191 property so purchased for domestic use, and each person making domestic purchases on behalf
192 of occupants of residential apartments or condominiums through a single or master meter,
193 including service for common areas and facilities and vacant units, under a nonresidential utility
194 service rate classification may, between the first day of the first month and the fifteenth day of
195 the fourth month following the year of purchase, apply for credit or refund to the director of
196 revenue and the director shall give credit or make refund for taxes paid on the domestic use
197 portion of the purchase. The person making such purchases on behalf of occupants of residential
198 apartments or condominiums shall have standing to apply to the director of revenue for such
199 credit or refund;

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

203 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071,
204 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of
205 revenue shall promulgate rules pursuant to chapter 536, RSMo, to eliminate all state and local
206 sales taxes on such excise taxes;

207 (26) Sales of fuel consumed or used in the operation of ships, barges, or waterborne
208 vessels which are used primarily in or for the transportation of property or cargo, or the
209 conveyance of persons for hire, on navigable rivers bordering on or located in part in this state,

210 if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel while
211 it is afloat upon such river;

212 (27) All sales made to an interstate compact agency created pursuant to sections 70.370
213 to 70.441, RSMo, or sections 238.010 to 238.100, RSMo, in the exercise of the functions and
214 activities of such agency as provided pursuant to the compact;

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

219 (29) All livestock sales when either the seller is engaged in the growing, producing or
220 feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering
221 or leasing of such livestock;

222 (30) All sales of barges which are to be used primarily in the transportation of property
223 or cargo on interstate waterways;

224 (31) Electrical energy or gas, whether natural, artificial or propane, water, or other
225 utilities which are ultimately consumed in connection with the manufacturing of cellular glass
226 products or in any material recovery processing plant as defined in subdivision (4) of this
227 subsection;

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

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

233 (34) All sales of grain bins for storage of grain for resale;

234 (35) All sales of feed which are developed for and used in the feeding of pets owned by
235 a commercial breeder when such sales are made to a commercial breeder, as defined in section
236 273.325, RSMo, and licensed pursuant to sections 273.325 to 273.357, RSMo;

237 (36) All purchases by a contractor on behalf of an entity located in another state,
238 provided that the entity is authorized to issue a certificate of exemption for purchases to a
239 contractor under the provisions of that state's laws. For purposes of this subdivision, the term
240 "certificate of exemption" shall mean any document evidencing that the entity is exempt from
241 sales and use taxes on purchases pursuant to the laws of the state in which the entity is located.
242 Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's
243 exemption certificate as evidence of the exemption. If the exemption certificate issued by the
244 exempt entity to the contractor is later determined by the director of revenue to be invalid for any
245 reason and the contractor has accepted the certificate in good faith, neither the contractor or the
246 exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result

247 of use of the invalid exemption certificate. Materials shall be exempt from all state and local
248 sales and use taxes when purchased by a contractor for the purpose of fabricating tangible
249 personal property which is used in fulfilling a contract for the purpose of constructing, repairing
250 or remodeling facilities for the following:

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

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

256 (37) All sales or other transfers of tangible personal property to a lessor who leases the
257 property under a lease of one year or longer executed or in effect at the time of the sale or other
258 transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441, RSMo,
259 or sections 238.010 to 238.100, RSMo;

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

266 (39) All purchases by a sports complex authority created under section 64.920, RSMo;

267 (40) Beginning January 1, 2009, but not after January 1, 2015, materials, replacement
268 parts, and equipment purchased for use directly upon, and for the modification, replacement,
269 repair, and maintenance of aircraft, aircraft power plants, and aircraft accessories;

270 **(41) Sales of sporting clays, wobble, skeet, and trap to any shooting range or other**
271 **place of amusement for ultimate use and consumption by patrons of such shooting range**
272 **or place of amusement.**

182.802. 1. A public library district may, by a majority vote of its board of
2 **directors, impose a tax not to exceed one-half of one cent on all retail sales subject to**
3 **taxation under sections 144.010 to 144.525, RSMo, for the purpose of funding the operation**
4 **and maintenance of public libraries within the boundaries of such library district. The tax**
5 **authorized by this subsection shall be in addition to all other taxes allowed by law. No tax**
6 **under this subsection shall become effective unless the board of directors submits to the**
7 **voters of the district, at a county or state general, primary or special election, a proposal**
8 **to authorize the tax, and such tax shall become effective only after the majority of the**
9 **voters voting on such tax approve such tax.**

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

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

14 ☐ YES

☐ NO

15
16 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**
17 **favor of the proposal, then the tax shall become effective. If a majority of the votes cast by**
18 **the qualified voters voting are opposed to the proposal, then the board of directors shall**
19 **have no power to impose the tax unless and until another proposal to authorize the tax is**
20 **submitted to the voters of the district and such proposal is approved by a majority of the**
21 **qualified voters voting thereon. The provisions of sections 32.085 and 32.087, RSMo, shall**
22 **apply to any tax approved under this subsection.**

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

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

 204.569. When an unincorporated sewer subdistrict of a common sewer district has been
2 formed pursuant to sections 204.565 to 204.573, the board of trustees of the common sewer
3 district shall have the same powers with regard to the subdistrict as for the common sewer
4 district as a whole, plus the following additional powers:

5 (1) To enter into agreements to accept, take title to, or otherwise acquire, and to operate
6 such sewers, sewer systems, treatment and disposal facilities, and other property, both real and
7 personal, of the political subdivisions included in the subdistrict as the board determines to be
8 in the interest of the common sewer district to acquire or operate, according to such terms and
9 conditions as the board finds reasonable, provided that such authority shall be in addition to the
10 powers of the board of trustees pursuant to section 204.340;

11 (2) To provide for the construction, extension, improvement, and operation of such
12 sewers, sewer systems, and treatment and disposal facilities, as the board determines necessary
13 for the preservation of public health and maintenance of sanitary conditions in the subdistrict;

14 (3) For the purpose of meeting the costs of activities undertaken pursuant to the authority
15 granted in this section, to issue bonds in anticipation of revenues of the subdistrict in the same
16 manner as set out in sections 204.360 to 204.450, for other bonds of the common sewer district.
17 Issuance of such bonds for the subdistrict shall require the assent only of four-sevenths of the
18 voters of the subdistrict voting on the question, and the principal and interest of such bonds shall
19 be payable only from the revenues of the subdistrict and not from any revenues of the common
20 sewer district as a whole. **If the subdistrict is a part of a common sewer district partially**
21 **located in any county with a charter form of government and with more than six hundred**
22 **thousand but fewer than seven hundred thousand inhabitants and partially located in any**
23 **county of the first classification with more than eighty-two thousand but fewer than eighty-**
24 **two thousand one hundred inhabitants, the provisions of section 204.370 requiring action**
25 **to authorize the issuance of bonds to undertake the activities in the subdistrict shall apply,**
26 **except that the term "customer" shall mean any political subdivision within the subdistrict**
27 **that has a service or user agreement with the common sewer district;**

28 (4) To charge the costs of the common sewer district for operation and maintenance
29 attributable to the subdistrict, plus a proportionate share of the common sewer district's costs of
30 administration to revenues of the subdistrict and to consider such costs in determining reasonable
31 charges to impose within the subdistrict under section 204.440;

32 (5) With prior concurrence of the subdistrict's advisory board, to provide for the
33 treatment and disposal of sewage from the subdistrict in or by means of facilities of the common
34 sewer district not located within the subdistrict, in which case the board of trustees shall also
35 have authority to charge a proportionate share of the costs of the common sewer district for
36 operation and maintenance to revenues of the subdistrict and to consider such costs in
37 determining reasonable charges to impose within the subdistrict under section 204.440.

206.165. 1. The governing body of any hospital district established under this
2 **chapter in any county of the third classification without a township form of government**
3 **and with more than thirteen thousand five hundred but fewer than thirteen thousand six**
4 **hundred inhabitants may, by resolution, abolish the property tax levied in such district**
5 **under this chapter and impose a sales tax on all retail sales made within the district which**
6 **are subject to sales tax under chapter 144, RSMo. The tax authorized in this section shall**
7 **be not more than one percent, and shall be imposed solely for the purpose of funding the**
8 **hospital district. The tax authorized in this section shall be in addition to all other sales**
9 **taxes imposed by law, and shall be stated separately from all other charges and taxes.**

10 **2. No such resolution adopted under this section shall become effective unless the**
11 **governing body of the hospital district submits to the voters residing within the district at**
12 **a state general, primary, or special election a proposal to authorize the governing body of**
13 **the district to impose a tax under this section. If a majority of the votes cast on the**

14 question by the qualified voters voting thereon are in favor of the question, then the tax
15 shall become effective on the first day of the second calendar quarter after the director of
16 revenue receives notification of adoption of the local sales tax. If a majority of the votes
17 cast on the question by the qualified voters voting thereon are opposed to the question, then
18 the tax shall not become effective unless and until the question is resubmitted under this
19 section to the qualified voters and such question is approved by a majority of the qualified
20 voters voting on the question.

21 3. All revenue collected under this section by the director of the department of
22 revenue on behalf of the hospital district, except for one percent for the cost of collection
23 which shall be deposited in the state's general revenue fund, shall be deposited in a special
24 trust fund, which is hereby created and shall be known as the "Hospital District Sales Tax
25 Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not
26 be deemed to be state funds, and shall not be commingled with any funds of the state. The
27 director may make refunds from the amounts in the fund and credited to the district for
28 erroneous payments and overpayments made, and may redeem dishonored checks and
29 drafts deposited to the credit of such district. Any funds in the special fund which are not
30 needed for current expenditures shall be invested in the same manner as other funds are
31 invested. Any interest and moneys earned on such investments shall be credited to the
32 fund.

33 4. The governing body of any hospital district that has adopted the sales tax
34 authorized in this section may submit the question of repeal of the tax to the voters on any
35 date available for elections for the district. If a majority of the votes cast on the question
36 by the qualified voters voting thereon are in favor of the repeal, that repeal shall become
37 effective on December thirty-first of the calendar year in which such repeal was approved.
38 If a majority of the votes cast on the question by the qualified voters voting thereon are
39 opposed to the repeal, then the sales tax authorized in this section shall remain effective
40 until the question is resubmitted under this section to the qualified voters and the repeal
41 is approved by a majority of the qualified voters voting on the question.

42 5. Whenever the governing body of any hospital district that has adopted the sales
43 tax authorized in this section receives a petition, signed by a number of registered voters
44 of the district equal to at least ten percent of the number of registered voters of the district
45 voting in the last gubernatorial election, calling for an election to repeal the sales tax
46 imposed under this section, the governing body shall submit to the voters of the district a
47 proposal to repeal the tax. If a majority of the votes cast on the question by the qualified
48 voters voting thereon are in favor of the repeal, the repeal shall become effective on
49 December thirty-first of the calendar year in which such repeal was approved. If a
50 majority of the votes cast on the question by the qualified voters voting thereon are

51 **opposed to the repeal, then the sales tax authorized in this section shall remain effective**
52 **until the question is resubmitted under this section to the qualified voters and the repeal**
53 **is approved by a majority of the qualified voters voting on the question.**

54 **6. If the tax is repealed or terminated by any means, all funds remaining in the**
55 **special trust fund shall continue to be used solely for the designated purposes, and the**
56 **hospital district shall notify the director of the department of revenue of the action at least**
57 **ninety days before the effective date of the repeal and the director may order retention in**
58 **the trust fund, for a period of one year, of two percent of the amount collected after receipt**
59 **of such notice to cover possible refunds or overpayment of the tax and to redeem**
60 **dishonored checks and drafts deposited to the credit of such accounts. After one year has**
61 **elapsed after the effective date of abolition of the tax in such district, the director shall**
62 **remit the balance in the account to the district and close the account of that district. The**
63 **director shall notify each district of each instance of any amount refunded or any check**
64 **redeemed from receipts due the district.**

227.409. The portion of interstate highway 64 and 40 within a city not within a
2 **county to the border with the state of Illinois shall be designated the "Jack Buck Memorial**
3 **Highway".**

231.444. 1. In addition to other levies authorized by law, the governing body of any
2 county of the third classification without a township form of government having a population
3 of less than six thousand inhabitants, **any county of the third classification with a township**
4 **form of government and with more than eight thousand four hundred but fewer than eight**
5 **thousand five hundred inhabitants, and any county of the third classification with a**
6 **township form of government and with more than ten thousand two hundred but fewer**
7 **than ten thousand three hundred inhabitants** according to the most recent decennial census
8 may by ordinance levy and impose a tax pursuant to this section which shall not exceed the rate
9 of one dollar on each acre of real property in the county which is classified as agricultural and
10 horticultural property pursuant to section 137.016, RSMo.

11 2. The proceeds of the tax authorized pursuant to this section shall be collected by the
12 county collector and remitted to the county treasurer who shall deposit such proceeds in a special
13 fund to be known as the "Special Road Rock Fund". All moneys in the special road rock fund
14 shall be appropriated by the county governing body for the sole purpose of purchasing road rock
15 to be placed on county roads within the boundaries of the county.

16 3. The ordinance levying and imposing a tax pursuant to subsection 1 of this section shall
17 not be effective unless the county governing body submits to the qualified voters of the county
18 a proposal to authorize the county governing body to levy and impose the tax at an election
19 permitted pursuant to section 115.123, RSMo. The ballot of submission proposing the tax shall
20 be in substantially the following form:

21 Shall the county of (county's name) be authorized to levy and impose a tax on all
22 real property in the county which is classified as agricultural or horticultural property at a rate
23 not to exceed (rate of tax) cents per acre with all the proceeds of the tax to be placed in
24 the "Special Road Rock Fund" and used solely for the purpose of purchasing road rock to be
25 placed on county roads within the boundaries of the county?

26 ☐ YES

☐ NO

27 4. If a majority of the qualified voters of the county voting on the proposal vote "YES",
28 then the governing body of the county may by ordinance levy and impose the tax authorized by
29 this section in an amount not to exceed the rate proposed in the ballot of submission. If a
30 majority of the qualified voters of the county voting on the proposal vote "NO", then the
31 governing body of the county shall not levy and impose such tax. Nothing in this section shall
32 prohibit a rejected proposal from being resubmitted to the qualified voters of the county at an
33 election permitted pursuant to section 115.123, RSMo.

238.202. 1. As used in sections 238.200 to 238.275, the following terms mean:

2 (1) "Board", the board of directors of a district;

3 (2) "Commission", the Missouri highways and transportation commission;

4 (3) "District", a transportation development district organized under sections 238.200
5 to 238.275;

6 (4) "Local transportation authority", a county, city, town, village, county highway
7 commission, special road district, interstate compact agency, or any local public authority or
8 political subdivision having jurisdiction over any bridge, street, highway, dock, wharf, ferry, lake
9 or river port, airport, railroad, light rail or other transit improvement or service;

10 (5) **"Owner", the individual or individuals or entity or entities who own a fee**
11 **interest in real property that is located within the district or their legally authorized**
12 **representative or representatives; in the case of real property owned by individuals or**
13 **entities as joint tenants, tenants in common, tenants by the entirety, or tenants in**
14 **partnership, such joint tenants, tenants in common, tenants by the entirety, or tenants in**
15 **partnership shall be considered one owner collectively for purposes of any vote cast or**
16 **petition executed;**

17 (6) "Project" includes any bridge, street, road, highway, access road, interchange,
18 intersection, signing, signalization, parking lot, bus stop, station, garage, terminal, hangar,
19 shelter, rest area, dock, wharf, lake or river port, airport, railroad, light rail, or other mass transit
20 and any similar or related improvement or infrastructure.

21 2. For the purposes of sections 11(c), 16 and 22 of article X of the Constitution of
22 Missouri, section 137.073, RSMo, and as used in sections 238.200 to 238.275, the following
23 terms shall have the meanings given:

- 24 (1) "Approval of the required majority" or "direct voter approval", a simple majority;
25 (2) "Qualified electors", "qualified voters" or "voters":
26 (a) Within a proposed or established district, [except for a district proposed under
27 subsection 1 of section 238.207,] any persons residing therein who have registered to vote
28 pursuant to chapter 115, RSMo; or
29 (b) [Within a district proposed or established under subsection 1 of section 238.207
30 which has no persons residing therein who have registered to vote pursuant to chapter 115,
31 RSMo] **If no persons eligible to be registered voters reside within the proposed district**, the
32 owners of record of all real property located in the district, who shall receive one vote per acre[,
33 provided that if a registered voter subsequent to the creation of the district becomes a resident
34 within the district and obtains ownership of property within the district, such registered voter
35 must elect whether to vote as an owner of real property or as a registered voter, which election
36 once made cannot thereafter be changed] **owned, prorated to the nearest one-tenth of an acre;**
37 (3) "Registered voters", persons qualified and registered to vote pursuant to chapter 115,
38 RSMo.

238.208. 1. The owners of property adjacent to a transportation district formed under
2 the Missouri transportation development district act may petition the court by unanimous petition
3 to add their property to the district. If the property owners within the transportation development
4 district unanimously approve of the addition of property, the adjacent properties in the petition
5 shall be added to the district. [Any property added under this section shall be subject to all
6 projects, taxes, and special assessments in effect as of the date of the court order adding the
7 property to the district. The owners of the added property shall be allowed to vote at the next
8 election scheduled for the district to fill vacancies on the board and on any other question
9 submitted to them by the board under this chapter. The owners of property added under this
10 section shall have one vote per acre in the same manner as provided in subdivision (2) of
11 subsection 2 of section 238.220.]

12 2. (1) **As an alternative to the method described in subsection 1 of this section, at**
13 **any time during the existence of a district, the board of directors of such district may pass**
14 **a resolution to add property to the district's boundaries; provided that:**

15 (a) **A verified petition signed by all of the qualified voters within the area proposed**
16 **to be added to the district requesting the additional property be added to the boundaries**
17 **of the district is filed with the board of directors. The petition shall include a notice that**
18 **the signatures of the owners may not be withdrawn later than seven days after the petition**
19 **is filed with the district; and**

20 (b) **The board of directors of the district holds a public hearing concerning the**
21 **matter not less than fourteen and not more than sixty days after the verified petition is**

22 received and gives notice of the public hearing by publication in a newspaper of general
23 circulation within the district once a week for two consecutive weeks prior to the week of
24 the public hearing and registered or certified United States mail with a return receipt
25 attached to all of the qualified voters within the area proposed to be added to the district
26 not less than fifteen days prior to the public hearing. The published and mailed notices
27 shall include the following:

- 28 a. The date, time, and place of the public hearing;
- 29 b. A statement that a petition to amend the boundaries of the district has been filed
30 with the board of directors of the district;
- 31 c. A specific description of the property to be added to the district's boundaries and
32 a map illustrating the proposed boundaries;
- 33 d. A statement that a copy of the petition is available for review at the principal
34 office of the district during regular business hours; and
- 35 e. A statement that all interested persons shall be given an opportunity to be heard
36 at the public hearing and may submit written objections to the proposed amendment to the
37 district's boundaries which shall be fairly and duly considered by the board of directors;
- 38 (c) The board of directors of the district finds that:
 - 39 a. The amended district boundaries meet the requirements of subsection 3 of
40 section 238.207;
 - 41 b. Any funding mechanism currently in effect within the district shall extend to the
42 additional property;
 - 43 c. The district shall not be an undue burden on any owner of property within the
44 district; and
 - 45 d. The amendment to the district's boundaries is not unjust or unreasonable; and
- 46 (d) No written objection to the proposed amendment to the district's boundaries
47 signed by at least ten percent of the qualified voters of the district is filed with the board
48 of directors of the district within seven days after the close of the public hearing.

49 (2) If a written objection to the proposed amendment to the district's boundaries
50 signed by at least ten percent of the qualified voters of the district is filed with the board
51 of directors of the district within seven days after the close of the public hearing, the board
52 of directors shall submit the question whether to amend the district's boundaries to the
53 qualified voters within the proposed limits of the district. If the question is approved by
54 the majority of qualified voters within the proposed limits of the district, the board of
55 directors shall extend the district's boundaries by resolution.

56 (3) Any resolution passed by the board of directors of a district under this
57 subsection shall include a specific description of the district's new boundary and the
58 funding mechanisms currently in effect within the district.

59 (4) Upon passage of a resolution under this subsection, the district shall file a
60 certified copy of the resolution and the verified petition with the circuit court of the county
61 in which the petition creating the district was filed and request that the court enter its
62 judgment that the district's boundaries be amended. The court shall hear the case without
63 a jury. If the resolution is not defective, the proposed amendment to the district's
64 boundary is not illegal, unconstitutional, unjust, or unreasonable and the district is not an
65 undue burden on any owner of property within the district, the court shall enter its
66 judgment to that effect.

67 (5) The district shall also cause a certified copy of the resolution to be filed with the
68 county clerk of each county in which a portion of the proposed district lies, who shall cause
69 the same to be spread upon the records of the county commission.

70 3. Any property added to a district under subsection 1 or 2 of this section shall be
71 subject to all funding mechanisms, projects, and obligations of the district as of the date
72 of the court order adding the property to the district. The owners of the added property
73 shall have the same rights as any existing property owner within the district.

74 4. The owners of all of the property located in a transportation development district
75 formed under this chapter may, by unanimous petition filed with the board of directors of the
76 district, remove any property from the district, so long as such removal will not materially affect
77 any obligations of the district.

238.216. 1. Except as otherwise provided in section 238.220 with respect to the election
2 of directors, in order to call any election required or allowed under sections 238.200 to 238.275,
3 the circuit court shall:

4 (1) Order the county clerk to cause the questions to appear on the ballot on the next
5 regularly scheduled general, primary or special election day, which date shall be the same in each
6 county or portion of a county included within and voting upon the proposed district;

7 (2) If the election is to be a mail-in election, specify a date on which ballots for the
8 election shall be mailed, which date shall be a Tuesday, and shall be not earlier than the eighth
9 Tuesday from the issuance of the order, and shall not be on the same day as an election
10 conducted under the provisions of chapter 115, RSMo; or

11 (3) If all the owners of property in the district joined in the petition for formation of the
12 district, such owners may cast their ballot by unanimous verified petition approving any measure
13 submitted to them as voters pursuant to this chapter. Each owner shall receive one vote per acre
14 owned, **prorated to the nearest one-tenth of an acre.** [Fractional votes shall be allowed.] The
15 verified petition shall be filed with the circuit court clerk. The filing of a unanimous petition
16 shall constitute an election under sections 238.200 to 238.275 and the results of said election
17 shall be entered pursuant to subsection 6 of this section.

18 2. Application for a ballot shall be conducted as follows:

- 19 (1) Only qualified voters shall be entitled to apply for a ballot;
 20 (2) Such persons shall apply with the clerk of the circuit court in which the petition was
 21 filed;
 22 (3) Each person applying shall provide:
 23 (a) Such person's name, address, mailing address, and phone number;
 24 (b) An authorized signature; and
 25 (c) Evidence that such person is entitled to vote. Such evidence shall be:
 26 a. For resident individuals, proof of registration from the election authority;
 27 b. For owners of real property, a tax receipt or deed or other document which evidences
 28 ownership, and identifies the real property by location;
 29 (4) No person shall apply later than the fourth Tuesday before the date for mailing ballots
 30 specified in the circuit court's order.

31 3. If the election is to be a mail-in election, the circuit court shall mail a ballot to each
 32 qualified voter who applied for a ballot pursuant to subsection 2 of this section along with a
 33 return addressed envelope directed to the circuit court clerk's office with a sworn affidavit on the
 34 reverse side of such envelope for the voter's signature. Such affidavit shall be in the following
 35 form:

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

38 Subscribed and sworn to before me this day of....., 20.....

39 Authorized Signature

40 Printed Name of Voter Signature of notary or other

41 officer authorized to

42 administer oaths.

43

44 Mailing Address of Voter

45 (if different)

46 4. Except as otherwise provided in subsection 2 of section 238.220, with respect to the
 47 election of directors, each qualified voter shall have one vote, unless the qualified voters are
 48 property owners under subdivision (2) of subsection 2 of section 238.202, in which case they
 49 shall receive one vote per acre, **prorated to the nearest one-tenth of an acre**. Each voter which
 50 is not an individual shall determine how to cast its vote as provided for in its articles of
 51 incorporation, articles of organization, articles of partnership, bylaws, or other document which
 52 sets forth an [appropriate] **applicable** mechanism for [the determination of the entity's vote]
 53 **action for such voter**. If a voter has no such mechanism, then its vote shall be cast [as
 54 determined by a majority of the persons who run the day-to-day affairs of the voter] **by**

55 **agreement of such individuals or entities as would be required under applicable law to**
56 **convey by deed the entire parcel of property owned.** Each voted ballot shall be signed with
57 the authorized signature.

58 5. Mail-in voted ballots shall be returned to the circuit court clerk's office by mail or
59 hand delivery no later than 5:00 p.m. on the sixth Tuesday after the date for mailing the ballots
60 as set forth in the circuit court's order. The circuit court's clerk shall transmit all voted ballots
61 to a team of judges of not less than four, with an equal number from each of the two major
62 political parties. The judges shall be selected by the circuit court from lists compiled by the
63 election authority. Upon receipt of the voted ballots, the judges shall verify the authenticity of
64 the ballots, canvass the votes, and certify the results. Certification by the election judges shall
65 be final and shall be immediately transmitted to the circuit court. Any qualified voter who voted
66 in such election may contest the result in the same manner as provided in chapter 115, RSMo.

67 6. The results of the election shall be entered upon the records of the circuit court of the
68 county in which the petition was filed. Also, a certified copy thereof shall be filed with the
69 county clerk of each county in which a portion of the proposed district lies, who shall cause the
70 same to be spread upon the records of the county commission.

238.220. 1. Notwithstanding anything to the contrary contained in section 238.216, if
2 any persons eligible to be registered voters reside within the district the following procedures
3 shall be followed:

4 (1) After the district has been declared organized, the court shall upon petition of any
5 interested person order the county clerk to cause an election to be held in all areas of the district
6 within one hundred twenty days after the order establishing the district, to elect the district board
7 of directors which shall be not less than five nor more than fifteen;

8 (2) Candidates shall pay the sum of five dollars as a filing fee to the county clerk and
9 shall file with the election authority of such county a statement under oath that he or she
10 possesses all of the qualifications set out in this section for a director. Thereafter, such candidate
11 shall have his or her name placed on the ballot as a candidate for director;

12 (3) The director or directors to be elected shall be elected at large. The candidate
13 receiving the most votes from qualified voters shall be elected to the position having the longest
14 term, the second highest total votes elected to the position having the next longest term, and so
15 forth. Each initial director shall serve the one-, two- or three-year term to which he or she was
16 elected, and until a successor is duly elected and qualified. Each successor director shall serve
17 a three-year term. The directors shall nominate and elect an interim director to complete any
18 unexpired term of a director caused by resignation or disqualification; and

19 (4) [Each director shall be a resident of the district.] Directors shall be registered voters
20 at least twenty-one years of age.

21 2. Notwithstanding anything to the contrary contained in section 238.216, if no persons
22 eligible to be registered voters reside within the district, the following procedures shall apply:

23 (1) Within thirty days after the district has been declared organized, the circuit clerk of
24 the county in which the petition was filed shall, upon giving notice by causing publication to be
25 made once a week for two consecutive weeks in a newspaper of general circulation in the county,
26 the last publication of which shall be at least ten days before the day of the meeting required by
27 this section, call a meeting of the owners of real property within the district at a day and hour
28 specified in a public place in the county in which the petition was filed for the purpose of
29 electing a board of not less than five and not more than fifteen directors, to be composed of
30 owners or representatives of owners of real property in the district; provided that, if all the
31 owners of property in the district joined in the petition for formation of the district, such meeting
32 may be called by order of the court without further publication[. For the purposes of determining
33 board membership, the owner or owners of real property within the district and their legally
34 authorized representative or representatives shall be deemed to be residents of the district; for
35 business organizations and other entities owning real property within the district, the individual
36 or individuals legally authorized to represent the business organizations or entities in regard to
37 the district shall be deemed to be a resident of the district];

38 (2) The property owners, when assembled, shall organize by the election of a chairman
39 and secretary of the meeting who shall conduct the election. At the election, each acre of real
40 property within the district shall represent one share, and each owner may have one vote in
41 person or by proxy for every acre of real property owned [by such person within the district] ,
42 **prorated to the nearest one-tenth of an acre;**

43 (3) The one-third of the initial board members receiving the most votes shall be elected
44 to positions having a term of three years. The one-third of initial board members receiving the
45 next highest number of votes shall be elected to positions having a term of two years. The lowest
46 one-third of initial board members receiving sufficient votes shall be elected to positions having
47 a term of one year. Each initial director shall serve the term to which he or she was elected, and
48 until a successor is duly elected and qualified. Successor directors shall be elected in the same
49 manner as the initial directors at a meeting of the real property owners called by the board. Each
50 successor director shall serve a three-year term. The directors shall nominate and elect an
51 interim director to complete any unexpired term of a director caused by resignation or
52 disqualification;

53 (4) Directors shall be at least twenty-one years of age.

54 3. Notwithstanding any provision of section 238.216 and this section to the contrary, if
55 the petition for formation of the district was filed pursuant to subsection 5 of section 238.207,
56 the following procedures shall be followed:

57 (1) If the district is comprised of four or more local transportation authorities, the board
58 of directors shall consist of the presiding officer of each local transportation authority within the
59 district. If the district is comprised of two or three local transportation authorities, the board of
60 directors shall consist of the presiding officer of each local transportation authority within the
61 district and one person designated by the governing body of each local transportation authority
62 within the district;

63 (2) Each director shall be at least twenty-one years of age [and a resident or property
64 owner of the local transportation authority the director represents]. A director designated by the
65 governing body of a local transportation authority may be removed by such governing body at
66 any time with or without cause; and

67 (3) Upon the assumption of office of a new presiding officer of a local transportation
68 authority, such individual shall automatically succeed his predecessor as a member of the board
69 of directors. Upon the removal, resignation or disqualification of a director designated by the
70 governing body of a local transportation authority, such governing body shall designate a
71 successor director.

72 4. The commission shall appoint one or more advisors to the board, who shall have no
73 vote but shall have the authority to participate in all board meetings and discussions, whether
74 open or closed, and shall have access to all records of the district and its board of directors.

75 5. If the proposed project is not intended to be merged into the state highways and
76 transportation system under the commission's jurisdiction, the local transportation authority that
77 will assume maintenance of the project shall appoint one or more advisors to the board of
78 directors who shall have the same rights as advisors appointed by the commission.

79 6. Any county or counties located wholly or partially within the district which is not a
80 local transportation authority pursuant to subdivision (4) of subsection 1 of section 238.202 may
81 appoint one or more advisors to the board who shall have the same rights as advisors appointed
82 by the commission.

238.235. 1. (1) Any transportation development district may by resolution impose a
2 transportation development district sales tax on all retail sales made in such transportation
3 development district which are subject to taxation pursuant to the provisions of sections 144.010
4 to 144.525, RSMo, except such transportation development district sales tax shall not apply to
5 the sale or use of motor vehicles, trailers, boats or outboard motors nor to all sales of electricity
6 or electrical current, water and gas, natural or artificial, nor to sales of service to telephone
7 subscribers, either local or long distance. Such transportation development district sales tax may
8 be imposed for any transportation development purpose designated by the transportation
9 development district in its ballot of submission to its qualified voters, except that no resolution
10 enacted pursuant to the authority granted by this section shall be effective unless:

11 (a) The board of directors of the transportation development district submits to the
12 qualified voters of the transportation development district a proposal to authorize the board of
13 directors of the transportation development district to impose or increase the levy of an existing
14 tax pursuant to the provisions of this section; or

15 (b) The voters approved the question certified by the petition filed pursuant to subsection
16 5 of section 238.207.

17 (2) If the transportation district submits to the qualified voters of the transportation
18 development district a proposal to authorize the board of directors of the transportation
19 development district to impose or increase the levy of an existing tax pursuant to the provisions
20 of paragraph (a) of subdivision (1) of this subsection, the ballot of submission shall contain, but
21 need not be limited to, the following language:

22 Shall the transportation development district of (transportation development
23 district's name) impose a transportation development district-wide sales tax at the rate of
24 (insert amount) for a period of (insert number) years from the date on which such tax is
25 first imposed for the purpose of (insert transportation development purpose)?

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
29 to the question, place an "X" in the box opposite "NO".

30

31 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
32 of the proposal, then the resolution and any amendments thereto shall be in effect. If a majority
33 of the votes cast by the qualified voters voting are opposed to the proposal, then the board of
34 directors of the transportation development district shall have no power to impose the sales tax
35 authorized by this section unless and until the board of directors of the transportation
36 development district shall again have submitted another proposal to authorize it to impose the
37 sales tax pursuant to the provisions of this section and such proposal is approved by a majority
38 of the qualified voters voting thereon.

39 (3) The sales tax authorized by this section shall become effective on the first day of the
40 month **designated by the board of directors of the transportation development district**
41 following adoption of the tax by the qualified voters.

42 (4) In each transportation development district in which a sales tax has been imposed in
43 the manner provided by this section, every retailer shall add the tax imposed by the transportation
44 development district pursuant to this section to the retailer's sale price, and when so added such
45 tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid,
46 and shall be recoverable at law in the same manner as the purchase price.

47 (5) In order to permit sellers required to collect and report the sales tax authorized by this
48 section to collect the amount required to be reported and remitted, but not to change the
49 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid
50 fractions of pennies, the transportation development district may establish appropriate brackets
51 which shall be used in the district imposing a tax pursuant to this section in lieu of those brackets
52 provided in section 144.285, RSMo.

53 (6) All revenue received by a transportation development district from the tax authorized
54 by this section which has been designated for a certain transportation development purpose shall
55 be deposited in a special trust fund and shall be used solely for such designated purpose. Upon
56 the expiration of the period of years approved by the qualified voters pursuant to subdivision (2)
57 of this subsection or if the tax authorized by this section is repealed pursuant to subsection 6 of
58 this section, all funds remaining in the special trust fund shall continue to be used solely for such
59 designated transportation development purpose. Any funds in such special trust fund which are
60 not needed for current expenditures may be invested by the board of directors in accordance with
61 applicable laws relating to the investment of other transportation development district funds.

62 (7) The sales tax may be imposed in increments of one-eighth of one percent, up to a
63 maximum of one percent on the receipts from the sale at retail of all tangible personal property
64 or taxable services at retail within the transportation development district adopting such tax, if
65 such property and services are subject to taxation by the state of Missouri pursuant to the
66 provisions of sections 144.010 to 144.525, RSMo, except such transportation development
67 district sales tax shall not apply to the sale or use of motor vehicles, trailers, boats or outboard
68 motors nor to public utilities. Any transportation development district sales tax imposed
69 pursuant to this section shall be imposed at a rate that shall be uniform throughout the district.

70 2. The resolution imposing the sales tax pursuant to this section shall impose upon all
71 sellers a tax for the privilege of engaging in the business of selling tangible personal property or
72 rendering taxable services at retail to the extent and in the manner provided in sections 144.010
73 to 144.525, RSMo, and the rules and regulations of the director of revenue issued pursuant
74 thereto; except that the rate of the tax shall be the rate imposed by the resolution as the sales tax
75 and the tax shall be reported and returned to and collected by the transportation development
76 district.

77 3. On and after the effective date of any tax imposed pursuant to this section, the
78 transportation development district shall perform all functions incident to the administration,
79 collection, enforcement, and operation of the tax. The tax imposed pursuant to this section shall
80 be collected and reported upon such forms and under such administrative rules and regulations
81 as may be prescribed by the transportation development district.

82 4. (1) All applicable provisions contained in sections 144.010 to 144.525, RSMo,
83 governing the state sales tax, sections 32.085 and 32.087, RSMo, and section 32.057, RSMo, the

84 uniform confidentiality provision, shall apply to the collection of the tax imposed by this section,
85 except as modified in this section.

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

90 (3) The same sales tax permit, exemption certificate and retail certificate required by
91 sections 144.010 to 144.525, RSMo, for the administration and collection of the state sales tax
92 shall satisfy the requirements of this section, and no additional permit or exemption certificate
93 or retail certificate shall be required; except that the transportation development district may
94 prescribe a form of exemption certificate for an exemption from the tax imposed by this section.

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

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

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

110 5. All sales taxes collected by the transportation development district shall be deposited
111 by the transportation development district in a special fund to be expended for the purposes
112 authorized in this section. The transportation development district shall keep accurate records
113 of the amount of money which was collected pursuant to this section, and the records shall be
114 open to the inspection of officers of each transportation development district and the general
115 public.

116 6. (1) No transportation development district imposing a sales tax pursuant to this
117 section may repeal or amend such sales tax unless such repeal or amendment will not impair the
118 district's ability to repay any liabilities which it has incurred, money which it has borrowed or
119 revenue bonds, notes or other obligations which it has issued or which have been issued by the
120 commission or any local transportation authority to finance any project or projects.

121 (2) Whenever the board of directors of any transportation development district in which
122 a transportation development sales tax has been imposed in the manner provided by this section
123 receives a petition, signed by ten percent of the qualified voters calling for an election to repeal
124 such transportation development sales tax, the board of directors shall, if such repeal will not
125 impair the district's ability to repay any liabilities which it has incurred, money which it has
126 borrowed or revenue bonds, notes or other obligations which it has issued or which have been
127 issued by the commission or any local transportation authority to finance any project or projects,
128 submit to the qualified voters of such transportation development district a proposal to repeal the
129 transportation development sales tax imposed pursuant to the provisions of this section. If a
130 majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
131 the proposal to repeal the transportation development sales tax, then the resolution imposing the
132 transportation development sales tax, along with any amendments thereto, is repealed. If a
133 majority of the votes cast by the qualified voters voting thereon are opposed to the proposal to
134 repeal the transportation development sales tax, then the ordinance or resolution imposing the
135 transportation development sales tax, along with any amendments thereto, shall remain in effect.

238.257. 1. At any time during the existence of a district, the board may submit to the
2 voters of the district a proposition to increase [or decrease] the number of projects which it is
3 authorized to complete.

4 2. If the board proposes to add one or more additional projects, the question shall be
5 submitted in substantially the following form:

6 Shall the Transportation Development District fund or develop the following
7 additional transportation project (or projects): (summarize the proposed project or projects), and
8 have the power to fund the proposed project upon separate voter approval by any or all of the
9 following methods: (here specifically describe the proposed funding methods and require each
10 voter to approve or disapprove of each proposed funding method)?

11 3. If the board proposes to **decrease the number of projects or** discontinue a project,
12 **it may do so by majority vote of the board provided that** it shall first obtain approval from
13 the commission if the proposed project is intended to be merged into the state highways and
14 transportation system under the commission's jurisdiction or approval from the local
15 transportation authority if the proposed project is intended to be merged into a local
16 transportation system under the local authority's jurisdiction. [If such approval is obtained, then
17 the question shall be submitted to the district's voters in substantially the following form:

18 Shall the Transportation Development District discontinue development of the
19 following transportation project: (summarize the transportation project), for the reason that
20 (describe the reason why the transportation project cannot be completed as approved)?]

21 4. The board may modify the project previously approved by the district voters, if the
22 modification is approved by the commission and, where appropriate, a local transportation
23 authority.

238.275. 1. Within six months after development and initial maintenance costs of its
2 completed project have been paid, the district shall pursuant to contract transfer ownership and
3 control of the project to the commission or a local transportation authority which shall be
4 responsible for all future maintenance costs pursuant to contract. Such transfer may be made
5 sooner with the consent of the recipient.

6 2. At such time as a district has completed its project and has transferred ownership of
7 the project to the commission or other local transportation authority for maintenance, **or the**
8 **district has provided for the completion and funding of its project and has transferred**
9 **ownership and control of the project to the commission or a local transportation authority**
10 **under subsection 1 of this section**, or at such time as the board determines that it is unable to
11 complete its project due to lack of funding or for any other reason, the board shall submit for a
12 vote in an election held throughout the district the question of whether the district should be
13 abolished. The question shall be submitted in substantially the following form:

14 Shall the Transportation Development District be abolished?

15 3. The district board shall not propose the question to abolish the district while there are
16 outstanding claims or causes of action pending against the district, while the district liabilities
17 exceed its assets, or while the district is insolvent, in receivership or under the jurisdiction of the
18 bankruptcy court. Prior to submitting the question to abolish the district to a vote, the state
19 auditor shall audit the district to determine the financial status of the district, and whether the
20 district may be abolished pursuant to law.

21 4. **As an alternative to the method described in subsections 2 and 3 of this section,**
22 **if at such time as a district has completed its project and has transferred ownership of the**
23 **project to the commission or other local transportation authority for maintenance, or the**
24 **district has provided for the completion and funding of its project and has transferred**
25 **ownership and control of the project to the commission or a local transportation authority**
26 **under subsection 1 of this section, or at such time as the board determines that it is unable**
27 **to complete its project due to lack of funding or for any other reason, the board may**
28 **petition the circuit court to dissolve the district.**

29 5. **The district board may not petition the circuit court for dissolution while there**
30 **are outstanding claims or causes of action pending against the district, while the district**
31 **liabilities exceed its assets, or while the district is insolvent, in receivership, or under the**
32 **jurisdiction of the bankruptcy court. Prior to petitioning the circuit court to abolish the**
33 **district, the state auditor shall audit the district to determine the financial status of the**
34 **district, and whether the district may be abolished under law.**

35 **6.** While the district still exists, it shall continue to accrue all revenues to which it is
36 entitled at law.

37 [5.] **7.** Upon receipt of certification by the appropriate election authorities that the
38 majority of those voting within the district have voted to abolish the district **or upon receipt of**
39 **an order of the circuit court that the district may be abolished**, and if the state auditor has
40 determined that the district's financial condition is such that it may be abolished pursuant to law,
41 then the board shall:

42 (1) Sell any remaining district real or personal property it wishes, and then transfer the
43 proceeds and any other real or personal property owned by the district, including revenues due
44 and owing the district, to the commission or any appropriate local transportation authority
45 assuming maintenance and control of the project, for its further use and disposition;

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

48 (3) At a public meeting of the district, declare by a majority vote that the district has been
49 abolished effective that date; and

50 (4) Cause copies of that resolution under seal to be filed with the secretary of state, the
51 director of revenue, the commission, and with each local transportation authority affected by the
52 district. Upon the completion of the final act specified in this subsection, the legal existence of
53 the district shall cease.

321.227. 1. The governing body of any fire protection district, which has property
2 **contained within its boundaries that is subject to tax abatement or a redistribution of tax**
3 **revenues under the provisions of chapter 72, 99, 100, 135, or 353, RSMo, or any other**
4 **abatement program, and is located in any county with a charter form of government and**
5 **with more than one million inhabitants, may, by order or ordinance, impose a sales tax on**
6 **all retail sales made within the fire protection district which are subject to sales tax under**
7 **chapter 144, RSMo. The tax authorized in this section shall not exceed one percent, and**
8 **shall be imposed solely for the purpose of funding the operation of such fire protection**
9 **district. Any fire protection district imposing a sales tax authorized under this section shall**
10 **reduce the district's property tax rate, as such term is defined in section 137.073, RSMo,**
11 **by an amount sufficient to decrease property tax revenues by fifty percent of the previous**
12 **year's revenue received from the fire protection district sales tax fund.**

13 **2. Any tax imposed under this section shall not be considered "economic activity**
14 **taxes" as such term is defined under sections 99.805 and 99.918, RSMo, and tax revenues**
15 **derived from such tax shall not be subject to allocation under the provisions of subsection**
16 **3 of section 99.845, RSMo, or subsection 4 of section 99.957, RSMo. The tax authorized in**

17 this section shall be in addition to all other taxes imposed by law, and shall be stated
18 separately from all other charges and taxes.

19 3. No order or ordinance adopted under this section shall become effective unless
20 the governing body of the fire protection district submits to the voters residing within the
21 fire protection district at a state general, primary, or special election a proposal to
22 authorize the governing body of the fire protection district to impose a tax under this
23 section.

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

25 "Shall (insert name of fire protection district) impose a sales tax of
26 (insert amount up to one percent) for the purpose of providing revenues for the operation
27 of the (insert name of fire protection district) and the total property tax levy on
28 properties in the (insert name of fire protection district) shall be decreased
29 annually by an amount which reduces property tax revenues by fifty percent of the
30 previous year's revenue received from the fire protection district sales tax fund?".

31 5. If a majority of the votes cast on the question by the qualified voters voting
32 thereon are in favor of the question, then the tax shall become effective on the first day of
33 the second calendar quarter after the director of revenue receives notification of adoption
34 of the local sales tax. If a majority of the votes cast on the question by the qualified voters
35 voting thereon are opposed to the question, then the tax shall not become effective unless
36 and until the question is resubmitted under this section to the qualified voters and such
37 question is approved by a majority of the qualified voters voting on the question.

38 6. All revenue collected under this section by the director of the department of
39 revenue on behalf of any fire protection district, except for one percent for the cost of
40 collection which shall be deposited in the state's general revenue fund, shall be deposited
41 in a special trust fund, which is hereby created within the treasury and shall be known as
42 the "Fire Protection District Sales Tax Fund". Moneys in the fund shall not be deemed to
43 be state funds, and shall not be commingled with any funds of the state. The director of
44 revenue may authorize the state treasurer to make refunds from the amounts in the fund
45 for erroneous payments and overpayments made. Any interest and moneys earned on
46 moneys in the fund shall be credited to the fund.

47 7. Revenues from the fire protection district sales tax fund shall be distributed, at
48 the end of each calendar quarter, in the following manner:

49 (1) Ninety percent of revenues generated from the sales tax shall be allocated to the
50 fire protection district from which they were collected;

51 (2) Ten percent shall be distributed to distressed fire protection districts per capita
52 based upon the population of each distressed fire protection district.

53 **8. As used in this section "distressed fire protection districts" means a fire**
54 **protection district with an assessed valuation of two hundred and twenty-five million**
55 **dollars or less, located within any county with a charter form of government with more**
56 **than one million inhabitants.**

429.110. Whenever property is sought to be charged with a lien under sections 429.010
2 to 429.340, and the owner of the property so sought to be charged shall not be a resident of this
3 state, or shall have no agent in the county in which said property is situate, or when such owner
4 shall be a resident of the state, but conceals himself, or has absconded, or absents himself from
5 his usual place of abode, so that the notice required by section 429.100 cannot be served upon
6 him, then, and in every such case, such notice may be [filed] **recorded** with the recorder of deeds
7 of the county in which such property is situate, and when [filed] **recorded** shall have like effect
8 as if served upon such owner or his agent in the manner contemplated by section 429.100; [and
9 a copy of such notice so filed, together with the certificate of such recorder of deeds that the
10 same is a correct copy of the notice so filed, shall be received in all courts of this state as
11 evidence of the service, as herein provided, of such notice; and the recorder of deeds in each
12 county of this state shall receive, file and keep every such notice so presented to him for filing,
13 and shall further record the same at length in a separate book appropriately entitled; and for such
14 service so performed, such recorder shall receive for each notice the sum of twenty-five cents,
15 and for each copy so certified as aforesaid of each of said notices, shall receive the sum of fifty
16 cents, to be paid by the party so filing or procuring such certified copy, as the case may be, and
17 the costs of filing and of one certified copy] **such notice shall be accompanied by an**
18 **applicable fee for recording and** shall be taxed as costs in any lien suit to which the same
19 pertains, to abide the result of the suit.

488.012. 1. Beginning July 1, 1997, the clerk of each court of this state responsible for
2 collecting court costs shall collect the court costs authorized by statute, in such amounts as are
3 authorized by supreme court rule adopted pursuant to sections 488.010 to 488.020. Court costs
4 due and payable prior to July 1, 1997, shall not be affected by the adoption of this rule.

5 2. The supreme court shall set the amount of court costs authorized by statute, at levels
6 to produce revenue which shall not substantially exceed the total of the proportion of the costs
7 associated with administration of the judicial system defrayed by fees, miscellaneous charges and
8 surcharges.

9 3. Prior to adjustment by the supreme court, the following fees, costs and charges shall
10 be collected:

11 (1) Five dollars for the filing of a lien, pursuant to section 429.090, RSMo;

12 (2) Ten dollars for maintaining child support enforcement records, pursuant to section
13 452.345, RSMo;

- 14 (3) Ten dollars for a notice to a judgment creditor of a distributee, pursuant to section
15 473.618, RSMo;
- 16 (4) Three dollars for receiving and keeping a will, pursuant to section 474.510, RSMo;
- 17 (5) Seven dollars for the statewide court automation fund, pursuant to section 476.053,
18 RSMo;
- 19 (6) Twelve dollars for municipal court costs, fifteen dollars for municipal ordinance
20 violations filed before an associate circuit judge and thirty dollars for applications for a trial de
21 novo of a municipal ordinance violation, pursuant to section 479.260, RSMo;
- 22 (7) Five dollars for small claims court cases where less than one hundred dollars is in
23 dispute, and ten dollars in all other small claims court cases, pursuant to section 482.345, RSMo;
- 24 (8) Fifty dollars for appeals, pursuant to section 483.500, RSMo;
- 25 (9) Fifteen dollars in misdemeanor cases where there is no application for trial de novo,
26 pursuant to section 483.530, RSMo;
- 27 (10) Forty-five dollars for applications for a trial de novo for misdemeanor cases,
28 pursuant to section 483.530, RSMo;
- 29 (11) Fifteen dollars for each preliminary hearing in felony cases, pursuant to section
30 483.530, RSMo;
- 31 (12) Thirty dollars for each information or indictment filed in felony cases, pursuant to
32 section 483.530, RSMo;
- 33 (13) Fifteen dollars for each associate circuit court case filed, and one dollar for each
34 additional summons issued in such cases, pursuant to section 483.530, RSMo;
- 35 (14) Forty-five dollars for applications for trial de novo from small claims court and
36 associate circuit court and forty-five dollars for filing of other cases, pursuant to section 483.530,
37 RSMo;
- 38 (15) One dollar and fifty cents for a certificate of naturalization, pursuant to section
39 483.535, RSMo;
- 40 (16) When letters are applied for in probate proceedings, pursuant to section 483.580,
41 RSMo, when the value of the estate is:
- | | |
|--|---------|
| 42 (a) Less than \$10,000 | \$75.00 |
| 43 (b) From \$10,000 to \$25,000 | 115.00 |
| 44 (c) From \$25,000 to \$50,000 | 155.00 |
| 45 (d) From \$50,000 to \$100,000 | 245.00 |
| 46 (e) From \$100,000 to \$500,000 | 305.00 |
| 47 (f) More than \$500,000 | 365.00; |
- 48 (17) Thirty dollars for each additional twelve months a decedent's estate remains open,
49 pursuant to section 483.580, RSMo;

50 (18) In proceedings regarding guardianships and conservatorships, pursuant to section
51 483.580, RSMo:

52 (a) Twenty-five dollars for each grant of letters for guardianship of a minor;

53 (b) Fifty dollars for each grant of letters for guardianship of an incapacitated person;

54 (c) Sixty dollars for each grant of letters for guardianship of the person and
55 conservatorship of the estate of a minor;

56 (d) Twenty-five dollars for each additional twelve months a conservatorship of a minor's
57 estate case remains open;

58 (e) Seventy-five dollars for each grant of letters in guardianship and conservatorship of
59 incapacitated persons and their estates;

60 (f) Thirty dollars for each additional twelve months an incapacitated person's case
61 remains open;

62 (19) Fifteen dollars for issuing orders refusing to grant letters to a spouse or an
63 unmarried minor child and thirty dollars for a certified copy of such orders, pursuant to section
64 483.580, RSMo;

65 (20) In probate proceedings, pursuant to section 483.580, RSMo:

66 (a) Thirty-five dollars for the collection of small estates;

67 (b) Thirty-five dollars for involuntary hospitalization proceedings;

68 (c) Thirty dollars for proceedings to determine heirship;

69 (d) Fifteen dollars for assessment of estate taxes where no letters are granted;

70 (e) Fifty dollars for proceedings for the sale of real estate by a nonresident conservator;

71 (f) Forty dollars for proceedings to dispense with administration;

72 (g) Twenty dollars for proceedings to dispense with conservatorship;

73 (h) Twenty-five dollars for admitting a will to probate;

74 (i) One dollar per copied page and one dollar and fifty cents per certificate;

75 (21) One dollar and fifty cents per page for testimony transcription, pursuant to section
76 485.100, RSMo;

77 (22) Fifteen dollars for court reporters, pursuant to section 485.120, RSMo;

78 (23) Three dollars for witness fees per day, and four dollars when the witness must travel
79 to another county, pursuant to section 491.280, RSMo;

80 **(24) Three dollars for the circuit clerk's record preservation fund under section**
81 **488.075.**

**488.075. 1. In addition to all other court costs provided by law, in all civil cases
2 filed in the circuit courts of this state and in all criminal cases, including violations of any
3 municipal or county ordinance heard by an associate circuit judge, or any violation of
4 criminal traffic laws of this state, including an infraction, a fee in the amount of three
5 dollars shall be assessed as costs under subdivision (24) of subsection 3 of section 488.012;**

6 except that, no such fee shall be collected in any proceeding involving a violation of an
7 ordinance or state law when a criminal proceeding or defendant has been dismissed by the
8 court or when costs are waived or are paid by the state, county, or municipality.

9 2. Two dollars of each fee collected by the clerks of the court under this section
10 shall be retained by the circuit clerk and deposited in a circuit clerk fund to be used for
11 record storage, microfilming, preservation, and public access of circuit court records,
12 including anything necessarily pertaining thereto. The circuit clerk's record preservation
13 fund shall be budgeted and expended by the circuit clerk and shall not be used to substitute
14 for or subsidize any allocation of general revenue for the operation of the circuit clerk's
15 office without the express consent of the circuit clerk. The circuit clerk's record
16 preservation fund may be audited by the appropriate auditing agency, and any
17 unexpended balance shall be left in the fund to accumulate from year-to-year with interest.

18 3. One dollar of each fee collected by the clerks of the court under this section shall
19 be forwarded to the office of the secretary of state to be utilized for additional preservation
20 of local records. The state treasurer and the commissioner of administration shall establish
21 an appropriate account within the state treasury and in accordance with the state's
22 accounting methods.

650.396. A county in which an emergency communications system commission has been
2 established may, by a majority vote of the qualified voters voting thereon, levy and collect a tax
3 on the taxable real property in the district, not to exceed six cents per one hundred dollars of
4 assessed valuation, **or a sales tax not to exceed one-tenth of one percent. The funds**
5 **generated by either such tax shall be used** to accomplish any of the following purposes:

6 (1) The provision of necessary funds to establish, operate and maintain an emergency
7 communications system to serve the county in which the commission is located; and

8 (2) The provision of funds to supplement existing funds for the operation and
9 maintenance of an existing emergency communications system in the county in which the
10 commission is located.

650.399. 1. The board of commissioners may, by a majority vote of its members, request
2 that the governing body of the county submit to the qualified voters of such county at a general,
3 primary or special election either of the questions contained in subsection 2 of this section. The
4 governing body may approve or deny such request. The governing body may also vote to submit
5 such question without a request of the board of commissioners. The county election official shall
6 give legal notice of the election pursuant to chapter 115, RSMo.

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

8 (1) "Shall (name of county) establish an emergency communications system fund to
9 establish (and/or) **operate (and/or)** maintain an emergency communications system, and for

10 which the county shall levy a tax of (insert exact amount, not to exceed six cents) per each one
11 hundred dollars assessed valuation therefor, to be paid into the fund for that purpose?"

12 ☐ YES

☐ NO

13 (2) "Shall (name of county) establish an emergency communications system fund to
14 establish (and/or) **operate (and/or)** maintain an emergency communications system, and for
15 which the county shall levy a sales tax of (insert exact amount, not to exceed one-tenth of one
16 percent), to be paid into the fund for that purpose?"

17 ☐ YES

☐ NO

18 3. The election shall be conducted and vote canvassed in the same manner as other
19 county elections. If the majority of the qualified voters voting thereon vote in favor of [such] **a**
20 **property** tax, then the county shall levy such **property** tax in the specified amount, beginning
21 in the tax year immediately following its approval. The **property** tax so levied shall be collected
22 along with other county taxes in the manner provided by law. If the majority of the qualified
23 voters voting thereon vote against such **property** tax, then such **property** tax shall not be
24 imposed unless such tax is resubmitted to the voters and a majority of the qualified voters voting
25 thereon approve such **property** tax.

26 **4. If a majority of the votes cast on the question by the qualified voters voting**
27 **thereon are in favor of the question authorizing a sales tax, then the ordinance or order**
28 **and any amendments thereto shall be in effect on the first day of the second calendar**
29 **quarter after the director receives notification of the adoption of the local sales tax. If a**
30 **question receives less than the required majority, then the governing authority of the**
31 **county shall have no power to impose the sales tax unless and until the governing authority**
32 **of the county has submitted another question to authorize the imposition of the sales tax**
33 **authorized by this section and such question is approved by the required majority of the**
34 **qualified voters voting thereon. However, in no event shall a question under this section**
35 **be submitted to the voters sooner than twelve months from the date of the last question**
36 **under this section.**

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

45 **6. All sales taxes collected by the director of revenue under this section on behalf**
46 **of any county, less one percent for the cost of collection, which shall be deposited in the**
47 **state's general revenue fund after payment of premiums for surety bonds as provided in**
48 **section 32.087, RSMo, shall be deposited with the state treasurer in a special fund, which**
49 **is hereby created, to be known as the "County Emergency Communications Fund". The**
50 **moneys in the county emergency communications fund shall not be deemed to be state**
51 **funds and shall not be commingled with any funds of the state. The director of revenue**
52 **shall keep accurate records of the amount of money in the fund which was collected in each**
53 **county imposing a sales tax under this section, and the records shall be open to the**
54 **inspection of officers of each county and the general public. Not later than the tenth day**
55 **of each month, the director of revenue shall distribute all moneys deposited in the fund**
56 **during the preceding month by distributing to the county treasurer, or such other officer**
57 **as may be designated by county ordinance or order of a county imposing the tax authorized**
58 **by this section, the sum, as certified by the director of revenue due the county.**

59 **7. The director of revenue may authorize the state treasurer to make refunds from**
60 **the amounts in the fund and credited to any county for erroneous payments and**
61 **overpayments made, and may redeem dishonored checks and drafts deposited to the credit**
62 **of such county. Each county shall notify the director of revenue at least ninety days prior**
63 **to the effective date of the expiration of the sales tax authorized by this section and the**
64 **director of revenue may order retention in the fund, for a period of one year, of two**
65 **percent of the amount collected after receipt of such notice to cover possible refunds or**
66 **overpayment of such tax and to redeem dishonored checks and drafts deposited to the**
67 **credit of such accounts. After one year has elapsed after the date of expiration of the tax**
68 **authorized by this section in such county, the director of revenue shall remit the balance**
69 **in the account to the county, and close the account of that county. The director of revenue**
70 **shall notify each county of each instance of any amount refunded or any check redeemed**
71 **from receipts due the county.**

72 **8. Except as modified in this section, all provisions of sections 32.085 and 32.087,**
73 **RSMo, shall apply to the tax imposed under this section.**

74 **9. All revenues generated by the tax prescribed in this section shall be deposited in**
75 **the county treasury to the credit of an emergency communications system fund to**
76 **accomplish the purposes set out in this section and in sections 650.402 to 650.411, and shall**
77 **be used for no other purpose. Such fund shall be administered by the governing body of**
78 **the county in consultation with the board of commissioners established in section 650.402.**

2 [115.348. No person shall qualify as a candidate for elective public office
3 in the state of Missouri who has been found guilty of or pled guilty to a felony or
 misdemeanor under the federal laws of the United States of America.]

2 [115.348. No person shall qualify as a candidate for elective public office
3 in the state of Missouri who has been convicted of or pled guilty to a felony or
4 misdemeanor under the federal laws of the United States of America.]

5 Section B. Because the adequate provision of certain health-related services is an
6 essential part of daily existence for Missouri residents and businesses, the repeal and reenactment
7 of section 204.569 and the enactment of section 206.165 of section A of this act is deemed
8 necessary for the immediate preservation of the public health, welfare, peace, and safety, and is
9 hereby declared to be an emergency act within the meaning of the constitution, and the repeal
10 and reenactment of section 204.569 and the enactment of section 206.165 of section A of this
11 act shall be in full force and effect upon their passage and approval.

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