

CONFERENCE COMMITTEE SUBSTITUTE

FOR

SENATE SUBSTITUTE

FOR

SENATE COMMITTEE SUBSTITUTE

FOR

HOUSE BILL NO. 1442

AN ACT

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To repeal sections 67.1000, 67.1360, 67.1361, 67.2000,  
70.220, 94.510, 94.577, 94.900, 94.902, 138.431, and  
144.030, RSMo, and to enact in lieu thereof nineteen  
new sections relating to taxes, with an emergency  
clause for a certain section.

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

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Section A. Sections 67.1000, 67.1360, 67.1361, 67.2000,  
70.220, 94.510, 94.577, 94.900, 94.902, 138.431, and 144.030,  
RSMo, are repealed and nineteen new sections enacted in lieu  
thereof, to be known as sections 67.1000, 67.1018, 67.1360,  
67.1361, 67.2000, 70.220, 94.271, 94.510, 94.577, 94.832, 94.840,  
94.900, 94.902, 94.1011, 137.1040, 138.431, 144.019, 144.030, and  
1, to read as follows:

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67.1000. 1. The governing body of any county or of any  
city which is the county seat of any county or which now or  
hereafter has a population of more than three thousand five  
hundred inhabitants and which has heretofore been authorized by  
the general assembly, or of any other city which has a population  
of more than eighteen thousand and less than forty-five thousand

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

23 2. In any county of the third classification without a  
24 township form of government and with more than forty-one thousand  
25 one hundred but fewer than forty-one thousand two hundred  
26 inhabitants, "transient guests", as used in this section and  
27 section 67.1002, means a person or persons who occupy a room or  
28 rooms in a hotel or motel for ninety days or less during any

1 calendar quarter.

2 3. Provisions of this section to the contrary  
3 notwithstanding, the governing body of any home rule city with  
4 more than thirty-nine thousand six hundred but fewer than  
5 thirty-nine thousand seven hundred inhabitants and partially  
6 located in any county of the first classification with more than  
7 seventy-one thousand three hundred but fewer than seventy-one  
8 thousand four hundred inhabitants may impose a tax on the charges  
9 for all sleeping rooms paid by the transient guests of hotels or  
10 motels situated in the city, which shall be not more than seven  
11 percent per occupied room per night, except that such tax shall  
12 not become effective unless the governing body of such city  
13 submits to the voters of the city at an election permitted under  
14 section 115.123, a proposal to authorize the governing body of  
15 the city to impose a tax under the provisions of this section and  
16 section 67.1002. The tax authorized by this section and section  
17 67.1002 shall be in addition to the charge for the sleeping room  
18 and shall be in addition to any and all taxes imposed by law and  
19 the proceeds of such tax shall be used by the city solely for  
20 funding a convention and visitors bureau which shall be a general  
21 not-for-profit organization with whom the city has contracted,  
22 and which is established for the purpose of promoting the city as  
23 a convention, visitor, and tourist center. Such tax shall be  
24 stated separately from all other charges and taxes.

25 67.1018. 1. The governing body of any county of the third  
26 classification without a township form of government and with  
27 more than five thousand nine hundred but fewer than six thousand  
28 inhabitants may impose a tax on the charges for all sleeping

1 rooms paid by the transient guests of hotels or motels situated  
2 in the county or a portion thereof, which shall not be more than  
3 five percent per occupied room per night, except that such tax  
4 shall not become effective unless the governing body of the  
5 county submits to the voters of the county at a state general or  
6 primary election a proposal to authorize the governing body of  
7 the county to impose a tax under this section. The tax  
8 authorized in this section shall be in addition to the charge for  
9 the sleeping room and all other taxes imposed by law, and fifty  
10 percent of the proceeds of such tax shall be used by the county  
11 to fund law enforcement with the remaining fifty percent of such  
12 proceeds to be used to fund the promotion of tourism. Such tax  
13 shall be stated separately from all other charges and taxes.

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

16 Shall ..... (insert the name of the county) impose a  
17 tax on the charges for all sleeping rooms paid by the transient  
18 guests of hotels and motels situated in ..... (name of  
19 county) at a rate of ..... (insert rate of percent) percent for  
20 the benefit of the county?

21  YES  NO

22 If a majority of the votes cast on the question by the qualified  
23 voters voting thereon are in favor of the question, then the tax  
24 shall become effective on the first day of the second calendar  
25 quarter following the calendar quarter in which the election was  
26 held. If a majority of the votes cast on the question by the  
27 qualified voters voting thereon are opposed to the question, then

1 the tax authorized by this section shall not become effective  
2 unless and until the question is resubmitted under this section  
3 to the qualified voters of the county and such question is  
4 approved by a majority of the qualified voters of the county  
5 voting on the question.

6 67.1360. 1. The governing body of the following cities and  
7 counties may impose a tax as provided in this section:

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

10 (2) A county with a population of over nine thousand six  
11 hundred and less than twelve thousand which has a total assessed  
12 valuation of at least sixty-three million dollars, if the county  
13 submits the issue to the voters of such county prior to January  
14 1, 2003;

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

19 (4) Any fourth class city having, according to the last  
20 federal decennial census, a population of more than one thousand  
21 eight hundred fifty inhabitants but less than one thousand nine  
22 hundred fifty inhabitants in a county of the first classification  
23 with a charter form of government and having a population of  
24 greater than six hundred thousand but less than nine hundred  
25 thousand inhabitants;

26 (5) Any city having a population of more than three  
27 thousand but less than eight thousand inhabitants in a county of  
28 the fourth classification having a population of greater than

1 forty-eight thousand inhabitants;

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

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

10 (8) Any third class city with a population of more than  
11 three thousand two hundred but less than three thousand three  
12 hundred located in a county of the third classification having a  
13 population of more than thirty-five thousand but less than  
14 thirty-six thousand;

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

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

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

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

1           (13) Any city of the third class with a population of more  
2 than seven thousand two hundred but less than seven thousand five  
3 hundred within a county of the third classification with a  
4 population of more than twenty-one thousand but less than  
5 twenty-three thousand;

6           (14) Any fourth class city having a population of more than  
7 two thousand eight hundred but less than three thousand one  
8 hundred inhabitants in a county of the third classification with  
9 a township form of government having a population of more than  
10 eight thousand four hundred but less than nine thousand  
11 inhabitants;

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

17           (16) Any third class city with a population of more than  
18 three thousand eight hundred but less than four thousand  
19 inhabitants located in a county of the third classification with  
20 a population of more than fifteen thousand nine hundred but less  
21 than sixteen thousand inhabitants;

22           (17) Any fourth class city with a population of more than  
23 four thousand three hundred but less than four thousand five  
24 hundred inhabitants located in a county of the third  
25 classification without a township form of government with a  
26 population greater than sixteen thousand but less than sixteen  
27 thousand two hundred inhabitants;

28           (18) Any fourth class city with a population of more than

1 two thousand four hundred but less than two thousand six hundred  
2 inhabitants located in a county of the first classification  
3 without a charter form of government with a population of more  
4 than fifty-five thousand but less than sixty thousand  
5 inhabitants;

6 (19) Any fourth class city with a population of more than  
7 two thousand five hundred but less than two thousand six hundred  
8 inhabitants located in a county of the third classification with  
9 a population of more than nineteen thousand one hundred but less  
10 than nineteen thousand two hundred inhabitants;

11 (20) Any county of the third classification without a  
12 township form of government with a population greater than  
13 sixteen thousand but less than sixteen thousand two hundred  
14 inhabitants;

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

18 (22) Any third class city with a population of more than  
19 nine thousand five hundred but less than nine thousand seven  
20 hundred inhabitants located in a county of the first  
21 classification without a charter form of government and with a  
22 population of more than one hundred ninety-eight thousand but  
23 less than one hundred ninety-eight thousand two hundred  
24 inhabitants;

25 (23) Any city of the fourth classification with more than  
26 five thousand two hundred but less than five thousand three  
27 hundred inhabitants located in a county of the third  
28 classification without a township form of government and with



1 more than twenty-four thousand five hundred but less than  
2 twenty-four thousand six hundred inhabitants;

3 (24) Any third class city with a population of more than  
4 nineteen thousand nine hundred but less than twenty thousand in a  
5 county of the first classification without a charter form of  
6 government and with a population of more than one hundred  
7 ninety-eight thousand but less than one hundred ninety-eight  
8 thousand two hundred inhabitants;

9 (25) Any city of the fourth classification with more than  
10 two thousand six hundred but less than two thousand seven hundred  
11 inhabitants located in any county of the third classification  
12 without a township form of government and with more than fifteen  
13 thousand three hundred but less than fifteen thousand four  
14 hundred inhabitants;

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

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

21 (28) Any city of the fourth classification with more than  
22 six thousand three hundred but fewer than six thousand five  
23 hundred inhabitants and located in more than one county through  
24 the creation of a tourism district which may include, in addition  
25 to the geographic area of such city, the area encompassed by the  
26 portion of the school district, located within a county of the  
27 first classification with more than ninety-three thousand eight  
28 hundred but fewer than ninety-three thousand nine hundred

1 inhabitants, having an average daily attendance for school year  
2 2005-06 between one thousand eight hundred and one thousand nine  
3 hundred;

4 (29) Any city of the fourth classification with more than  
5 seven thousand seven hundred but less than seven thousand eight  
6 hundred inhabitants located in a county of the first  
7 classification with more than ninety-three thousand eight hundred  
8 but less than ninety-three thousand nine hundred inhabitants;

9 (30) Any city of the fourth classification with more than  
10 two thousand nine hundred but less than three thousand  
11 inhabitants located in a county of the first classification with  
12 more than seventy-three thousand seven hundred but less than  
13 seventy-three thousand eight hundred inhabitants;

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

17 (32) Any city of the fourth classification with more than  
18 three thousand eight hundred but fewer than three thousand nine  
19 hundred inhabitants and located in any county of the first  
20 classification with more than thirty-nine thousand seven hundred  
21 but fewer than thirty-nine thousand eight hundred inhabitants;

22 (33) Any city of the fourth classification with more than  
23 one thousand eight hundred but fewer than one thousand nine  
24 hundred inhabitants and located in any county of the first  
25 classification with more than one hundred thirty-five thousand  
26 four hundred but fewer than one hundred thirty-five thousand five  
27 hundred inhabitants;

28 (34) Any county of the third classification without a

1 township form of government and with more than twelve thousand  
2 one hundred but fewer than twelve thousand two hundred  
3 inhabitants; or

4 (35) Any city of the fourth classification with more than  
5 three thousand eight hundred but fewer than four thousand  
6 inhabitants and located in more than one county; provided,  
7 however, that motels owned by not-for-profit organizations are  
8 exempt.

9 2. The governing body of any city or county listed in  
10 subsection 1 of this section may impose a tax on the charges for  
11 all sleeping rooms paid by the transient guests of hotels,  
12 motels, bed and breakfast inns and campgrounds and any docking  
13 facility which rents slips to recreational boats which are used  
14 by transients for sleeping, which shall be at least two percent,  
15 but not more than five percent per occupied room per night,  
16 except that such tax shall not become effective unless the  
17 governing body of the city or county submits to the voters of the  
18 city or county at a state general, primary or special election, a  
19 proposal to authorize the governing body of the city or county to  
20 impose a tax pursuant to the provisions of this section and  
21 section 67.1362. The tax authorized by this section and section  
22 67.1362 shall be in addition to any charge paid to the owner or  
23 operator and shall be in addition to any and all taxes imposed by  
24 law and the proceeds of such tax shall be used by the city or  
25 county solely for funding the promotion of tourism. Such tax  
26 shall be stated separately from all other charges and taxes.

27 67.1361. 1. The governing body of any county of the first  
28 classification without a charter form of government and with more

1 than eighty-five thousand nine hundred but less than eighty-six  
2 thousand inhabitants and the governing body of any home rule city  
3 with more than seventy-three thousand nine hundred but less than  
4 seventy-four thousand inhabitants may impose a tax on the charges  
5 for all sleeping rooms paid by the transient guests of hotels,  
6 motels, bed and breakfast inns and campgrounds and any docking  
7 facility which rents slips to recreational boats which are used  
8 by transients for sleeping, which shall be at least two percent,  
9 but not more than eight percent per occupied room or slip per  
10 night, except that such tax shall not become effective unless the  
11 governing body of the county or city submits to the voters of the  
12 county or city at a state general, primary or special election, a  
13 proposal to authorize the governing body of the county or city to  
14 impose a tax pursuant to this section. The tax authorized by  
15 this section shall be in addition to any charge paid to the owner  
16 or operator and shall be in addition to any and all taxes imposed  
17 by law and the proceeds of such tax shall be used by the city or  
18 county for funding the promotion of tourism and convention  
19 facilities including capital expenditures therefor. Such tax  
20 shall be stated separately from all other charges and taxes.

21 2. Any tax imposed by a county pursuant to subsection 1 of  
22 this section shall apply only to unincorporated areas of such  
23 county.

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

26 Shall the ..... (city or  
27 county) levy a tax of ..... percent on each sleeping room  
28 or campsite occupied and rented by transient guests and any

1 docking facility which rents slips to recreational boats which  
2 are used by transients for sleeping in the .....  
3 (city or county), where the proceeds of which shall be expended  
4 for promotion of tourism and convention facilities?

5  YES  NO

6 If a majority of the votes cast on the question by the qualified  
7 voters voting thereon are in favor of the question, then the tax  
8 shall become effective on the first day of the calendar quarter  
9 following the calendar quarter in which the election was held.

10 If a majority of the votes cast on the question by the qualified  
11 voters voting thereon are opposed to the question, then the  
12 governing body for the city or county shall have no power to  
13 impose the tax authorized by this section unless and until the  
14 governing body of the city or county again submits the question  
15 to the qualified voters of the city or county and such question  
16 is approved by a majority of the qualified voters voting on the  
17 question.

18 4. On and after the effective date of any tax authorized  
19 under the provisions of this section, the city or county may  
20 adopt one of the two following provisions for the collection and  
21 administration of the tax:

22 (1) The city or county may adopt rules and regulations for  
23 the internal collection of such tax by the city or county  
24 officers usually responsible for collection and administration of  
25 city or county taxes; or

26 (2) The city or county enter into an agreement with the  
27 director of revenue of the state of Missouri for the purpose of

1 collecting the tax authorized in this section. In the event any  
2 city or county enters into an agreement with the director of  
3 revenue of the state of Missouri for the collection of the tax  
4 authorized in this section, the director of revenue shall perform  
5 all functions incident to the administration, collection,  
6 enforcement and operation of such tax, and the director of  
7 revenue shall collect the additional tax authorized under the  
8 provisions of this section. The tax authorized under the  
9 provisions of this section shall be collected and reported upon  
10 such forms and under such administrative rules and regulations as  
11 may be prescribed by the director of revenue, and the director of  
12 revenue shall retain an amount not to exceed one percent for cost  
13 of collection.

14 5. If a tax is imposed by a city or county under this  
15 section, the city or county may collect a penalty of one percent  
16 and interest not to exceed two percent per month on unpaid taxes  
17 which shall be considered delinquent thirty days after the last  
18 day of each quarter.

19 6. As used in this section "transient guests" means a  
20 person or persons who occupy room or rooms in a hotel or motel  
21 for thirty-one days or less during any calendar quarter.

22 67.2000. 1. This section shall be known as the "Exhibition  
23 Center and Recreational Facility District Act".

24 2. Whenever not less than fifty owners of real property  
25 located within any county of the first classification with more  
26 than seventy-one thousand three hundred but less than seventy-one  
27 thousand four hundred inhabitants, or any county of the first  
28 classification with more than one hundred ninety-eight thousand

1 but less than one hundred ninety-nine thousand two hundred  
2 inhabitants, or any county of the first classification with more  
3 than eighty-five thousand nine hundred but less than eighty-six  
4 thousand inhabitants, or any county of the second classification  
5 with more than fifty-two thousand six hundred but less than  
6 fifty-two thousand seven hundred inhabitants, or any county of  
7 the first classification with more than one hundred four thousand  
8 six hundred but less than one hundred four thousand seven hundred  
9 inhabitants, or any county of the third classification without a  
10 township form of government and with more than seventeen thousand  
11 nine hundred but less than eighteen thousand inhabitants, or any  
12 county of the first classification with more than thirty-seven  
13 thousand but less than thirty-seven thousand one hundred  
14 inhabitants, or any county of the third classification without a  
15 township form of government and with more than twenty-three  
16 thousand five hundred but less than twenty-three thousand six  
17 hundred inhabitants, or any county of the third classification  
18 without a township form of government and with more than nineteen  
19 thousand three hundred but less than nineteen thousand four  
20 hundred inhabitants, or any county of the first classification  
21 with more than two hundred forty thousand three hundred but less  
22 than two hundred forty thousand four hundred inhabitants, or any  
23 county of the third classification with a township form of  
24 government and with more than eight thousand nine hundred but  
25 fewer than nine thousand inhabitants, or any county of the third  
26 classification without a township form of government and with  
27 more than eighteen thousand nine hundred but fewer than nineteen  
28 thousand inhabitants, or any county of the third classification

1 with a township form of government and with more than eight  
2 thousand but fewer than eight thousand one hundred inhabitants,  
3 or any county of the third classification with a township form of  
4 government and with more than eleven thousand five hundred but  
5 fewer than eleven thousand six hundred inhabitants, desire to  
6 create an exhibition center and recreational facility district,  
7 the property owners shall file a petition with the governing body  
8 of each county located within the boundaries of the proposed  
9 district requesting the creation of the district. The district  
10 boundaries may include all or part of the counties described in  
11 this section. The petition shall contain the following  
12 information:

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

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

17 (3) The name of the proposed district.

18 3. Upon the filing of a petition pursuant to this section,  
19 the governing body of any county described in this section may,  
20 by resolution, approve the creation of a district. Any  
21 resolution to establish such a district shall be adopted by the  
22 governing body of each county located within the proposed  
23 district, and shall contain the following information:

24 (1) A description of the boundaries of the proposed  
25 district;

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

28 (3) The proposed sales tax rate to be voted on within the



1 proposed district; and

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

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

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

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

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

17 5. Following the hearing, if the governing body of each  
18 county located within the proposed district decides to establish  
19 the proposed district, it shall adopt an order to that effect; if  
20 the governing body of any county located within the proposed  
21 district decides to not establish the proposed district, the  
22 boundaries of the proposed district shall not include that  
23 county. The order shall contain the following:

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

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

27 (3) The name of the district;

28 (4) The uses for any revenue generated by a sales tax

1 imposed pursuant to this section; and

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

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

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

19  YES  NO

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

23 If a majority of the votes cast in the portion of any county that  
24 is part of the proposed district favor the proposal, then the  
25 sales tax shall become effective in that portion of the county  
26 that is part of the proposed district on the first day of the  
27 first calendar quarter immediately following the election. If a

1 majority of the votes cast in the portion of a county that is a  
2 part of the proposed district oppose the proposal, then that  
3 portion of such county shall not impose the sales tax authorized  
4 in this section until after the county governing body has  
5 submitted another such sales tax proposal and the proposal is  
6 approved by a majority of the qualified voters voting thereon.  
7 However, if a sales tax proposal is not approved, the governing  
8 body of the county shall not resubmit a proposal to the voters  
9 pursuant to this section sooner than twelve months from the date  
10 of the last proposal submitted pursuant to this section. If the  
11 qualified voters in two or more counties that have contiguous  
12 districts approve the sales tax proposal, the districts shall  
13 combine to become one district.

14         7. There is hereby created a board of trustees to  
15 administer any district created and the expenditure of revenue  
16 generated pursuant to this section consisting of four individuals  
17 to represent each county approving the district, as provided in  
18 this subsection. The governing body of each county located  
19 within the district, upon approval of that county's sales tax  
20 proposal, shall appoint four members to the board of trustees; at  
21 least one shall be an owner of a nonlodging business located  
22 within the taxing district, or their designee, at least one shall  
23 be an owner of a lodging facility located within the district, or  
24 their designee, and all members shall reside in the district  
25 except that one nonlodging business owner, or their designee, and  
26 one lodging facility owner, or their designee, may reside outside  
27 the district. Each trustee shall be at least twenty-five years  
28 of age and a resident of this state. Of the initial trustees

1 appointed from each county, two shall hold office for two years,  
2 and two shall hold office for four years. Trustees appointed  
3 after expiration of the initial terms shall be appointed to a  
4 four-year term by the governing body of the county the trustee  
5 represents, with the initially appointed trustee to remain in  
6 office until a successor is appointed, and shall take office upon  
7 being appointed. Each trustee may be reappointed. Vacancies  
8 shall be filled in the same manner in which the trustee vacating  
9 the office was originally appointed. The trustees shall not  
10 receive compensation for their services, but may be reimbursed  
11 for their actual and necessary expenses. The board shall elect a  
12 chair and other officers necessary for its membership. Trustees  
13 may be removed if:

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

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

19 8. The board of trustees shall have the following powers,  
20 authority, and privileges:

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

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

24 (3) To enter into contracts, franchises, and agreements  
25 with any person or entity, public or private, affecting the  
26 affairs of the district, including contracts with any  
27 municipality, district, or state, or the United States, and any  
28 of their agencies, political subdivisions, or instrumentalities,

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

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

1 interest bonds, variable rate bonds, convertible bonds, or zero  
2 coupon bonds, be issued in such manner, be payable in such place  
3 or places, and be subject to redemption as such resolution may  
4 provide, notwithstanding section 108.170, RSMo. The bonds,  
5 notes, or other obligations may be sold at either public or  
6 private sale, at such interest rates, and at such price or prices  
7 as the district shall determine;

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

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

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

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

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

28 (10) To adopt and amend bylaws and any other rules and

1 regulations not in conflict with the constitution and laws of  
2 this state, necessary for the carrying on of the business,  
3 objects, and affairs of the board and of the district; and

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

7 9. There is hereby created the "Exhibition Center and  
8 Recreational Facility District Sales Tax Trust Fund", which shall  
9 consist of all sales tax revenue collected pursuant to this  
10 section. The director of revenue shall be custodian of the trust  
11 fund, and moneys in the trust fund shall be used solely for the  
12 purposes authorized in this section. Moneys in the trust fund  
13 shall be considered nonstate funds pursuant to section 15,  
14 article IV, Constitution of Missouri. The director of revenue  
15 shall invest moneys in the trust fund in the same manner as other  
16 funds are invested. Any interest and moneys earned on such  
17 investments shall be credited to the trust fund. All sales taxes  
18 collected by the director of revenue pursuant to this section on  
19 behalf of the district, less one percent for the cost of  
20 collection which shall be deposited in the state's general  
21 revenue fund after payment of premiums for surety bonds as  
22 provided in section 32.087, RSMo, shall be deposited in the trust  
23 fund. The director of revenue shall keep accurate records of the  
24 amount of moneys in the trust fund which was collected in the  
25 district imposing a sales tax pursuant to this section, and the  
26 records shall be open to the inspection of the officers of each  
27 district and the general public. Not later than the tenth day of  
28 each month, the director of revenue shall distribute all moneys

1 deposited in the trust fund during the preceding month to the  
2 district. The director of revenue may authorize refunds from the  
3 amounts in the trust fund and credited to the district for  
4 erroneous payments and overpayments made, and may redeem  
5 dishonored checks and drafts deposited to the credit of the  
6 district.

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

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

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

23  YES  NO

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

27 If a majority of the votes cast favor the extension, then the



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

7 12. Once the sales tax authorized by this section is  
8 abolished or terminated by any means, all funds remaining in the  
9 trust fund shall be used solely for the purposes approved in the  
10 ballot question authorizing the sales tax. The sales tax shall  
11 not be abolished or terminated while the district has any  
12 financing or other obligations outstanding; provided that any new  
13 financing, debt, or other obligation or any restructuring or  
14 refinancing of an existing debt or obligation incurred more than  
15 ten years after voter approval of the sales tax provided in this  
16 section or more than ten years after any voter-approved extension  
17 thereof shall not cause the extension of the sales tax provided  
18 in this section or cause the final maturity of any financing or  
19 other obligations outstanding to be extended. Any funds in the  
20 trust fund which are not needed for current expenditures may be  
21 invested by the district in the securities described in  
22 subdivisions (1) to (12) of subsection 1 of section 30.270, RSMo,  
23 or repurchase agreements secured by such securities. If the  
24 district abolishes the sales tax, the district shall notify the  
25 director of revenue of the action at least ninety days before the  
26 effective date of the repeal, and the director of revenue may  
27 order retention in the trust fund, for a period of one year, of  
28 two percent of the amount collected after receipt of such notice

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

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

1           70.220. 1. Any municipality or political subdivision of  
2 this state, as herein defined, may contract and cooperate with  
3 any other municipality or political subdivision, or with an  
4 elective or appointive official thereof, or with a duly  
5 authorized agency of the United States, or of this state, or with  
6 other states or their municipalities or political subdivisions,  
7 or with any private person, firm, association or corporation, for  
8 the planning, development, construction, acquisition or operation  
9 of any public improvement or facility, or for a common service;  
10 provided, that the subject and purposes of any such contract or  
11 cooperative action made and entered into by such municipality or  
12 political subdivision shall be within the scope of the powers of  
13 such municipality or political subdivision.

14           2. Any municipality or political subdivision of this state  
15 may contract with one or more adjacent municipalities or  
16 political subdivisions to share the tax revenues of such  
17 cooperating entities that are generated from real property and  
18 the improvements constructed thereon, if such real property is  
19 located within the boundaries of either or both municipalities or  
20 subdivisions and within three thousand feet of a common border of  
21 the contracting municipalities or political subdivisions. The  
22 purpose of such contract shall be within the scope of powers of  
23 each municipality or political subdivision. Municipalities or  
24 political subdivisions separated only by a public street,  
25 easement, or right-of-way shall be considered to share a common  
26 border for purposes of this subsection.

27           3. Any home rule city with more than seventy-three thousand  
28 but fewer than seventy-five thousand inhabitants may contract

1 with any county of the first classification with more than  
2 eighty-five thousand nine hundred but fewer than eighty-six  
3 thousand inhabitants to share tax revenues for the purpose of  
4 promoting tourism and the construction, maintenance, and  
5 improvement of convention center and recreational facilities. In  
6 the event an agreement for the distribution of tax revenues is  
7 entered into between a county of the first classification with  
8 more than eighty-five thousand nine hundred but fewer than  
9 eighty-six thousand inhabitants and a home rule city with more  
10 than seventy-three thousand but fewer than seventy-five thousand  
11 inhabitants, then all revenue received from such taxes shall be  
12 distributed in accordance with the terms of said agreement. For  
13 purposes of this subsection, the term "tax revenues" shall  
14 include tax revenues generated from the imposition of a transient  
15 quest tax imposed under the provisions of section 67.1361.

16 4. If any contract or cooperative action entered into under  
17 this section is between a municipality or political subdivision  
18 and an elective or appointive official of another municipality or  
19 political subdivision, such contract or cooperative action shall  
20 be approved by the governing body of the unit of government in  
21 which such elective or appointive official resides.

22 [4.] 5. In the event an agreement for the distribution of  
23 tax revenues is entered into between a county of the first  
24 classification without a charter form of government and a  
25 constitutional charter city with a population of more than one  
26 hundred forty thousand that is located in said county prior to a  
27 vote to authorize the imposition of such tax, then all revenue  
28 received from such tax shall be distributed in accordance with

1 said agreement for so long as the tax remains in effect or until  
2 the agreement is modified by mutual agreement of the parties.

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

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

20 Shall ..... (insert the name of the city) impose a tax on  
21 the charges for all sleeping rooms paid by the transient guests  
22 of hotels and motels situated in ..... (name of city) at a  
23 rate of ..... (insert rate of percent) percent for the purpose of  
24 promoting tourism?

25                                    YES                                   NO

26 If a majority of the votes cast on the question by the qualified

1 voters voting thereon are in favor of the question, then the tax  
2 shall become effective on the first day of the second calendar  
3 quarter following the calendar quarter in which the election was  
4 held. If a majority of the votes cast on the question by the  
5 qualified voters voting thereon are opposed to the question, then  
6 the tax authorized by this section shall not become effective  
7 unless and until the question is resubmitted under this section  
8 to the qualified voters of the city and such question is approved  
9 by a majority of the qualified voters of the city voting on the  
10 question.

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

14 94.510. 1. Any city may, by a majority vote of its council  
15 or governing body, impose a city sales tax for the benefit of  
16 such city in accordance with the provisions of sections 94.500 to  
17 94.550; provided, however, that no ordinance enacted pursuant to  
18 the authority granted by the provisions of sections 94.500 to  
19 94.550 shall be effective unless the legislative body of the city  
20 submits to the voters of the city, at a public election, a  
21 proposal to authorize the legislative body of the city to impose  
22 a tax under the provisions of sections 94.500 to 94.550.

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

25 Shall the city of ..... (insert name of  
26 city) impose a city sales tax of ..... (insert  
27 rate of percent) percent?

28  YES  NO

1 If a majority of the votes cast on the proposal by the qualified  
2 voters voting thereon are in favor of the proposal, then the  
3 ordinance and any amendments thereto shall be in effect. If a  
4 majority of the votes cast by the qualified voters voting are  
5 opposed to the proposal, then the legislative body of the city  
6 shall have no power to impose the tax herein authorized unless  
7 and until the legislative body of the city shall again have  
8 submitted another proposal to authorize the legislative body of  
9 the city to impose the tax under the provisions of sections  
10 94.500 to 94.550, and such proposal is approved by a majority of  
11 the qualified voters voting thereon.

12 2. The sales tax may be imposed at a rate of one-half of  
13 one percent, seven-eighths of one percent or one percent on the  
14 receipts from the sale at retail of all tangible personal  
15 property or taxable services at retail within any city adopting  
16 such tax, if such property and services are subject to taxation  
17 by the state of Missouri under the provisions of sections 144.010  
18 to 144.525, RSMo; except that, each city not within a county may  
19 impose such tax at a rate not to exceed one and three-eighths  
20 percent.

21 3. If any city in which a city tax has been imposed in the  
22 manner provided for in sections 94.500 to 94.550 shall thereafter  
23 change or alter its boundaries, the city clerk of the city shall  
24 forward to the director of revenue by United States registered  
25 mail or certified mail a certified copy of the ordinance adding  
26 or detaching territory from the city. The ordinance shall  
27 reflect the effective date thereof, and shall be accompanied by a  
28 map of the city clearly showing the territory added thereto or

1 detached therefrom. Upon receipt of the ordinance and map, the  
2 tax imposed by the act shall be effective in the added territory  
3 or abolished in the detached territory on the effective date of  
4 the change of the city boundary.

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

22 94.577. 1. The governing body of any municipality except  
23 those located in whole or in part within any first class county  
24 having a charter form of government and not containing any part  
25 of a city with a population of four hundred thousand or more and  
26 adjacent to a city not within a county for that part of the  
27 municipality located within such first class county is hereby  
28 authorized to impose, by ordinance or order, a one-eighth,



1 one-fourth, three-eighths, or one-half of one percent sales tax  
2 on all retail sales made in such municipality which are subject  
3 to taxation under the provisions of sections 144.010 to 144.525,  
4 RSMo, for the purpose of funding capital improvements, including  
5 the operation and maintenance of capital improvements, which may  
6 be funded by issuing bonds which will be retired by the revenues  
7 received from the sales tax authorized by this section or the  
8 retirement of debt under previously authorized bonded  
9 indebtedness. A municipality located in a charter county may  
10 impose a sales tax on all retail sales for capital improvements  
11 as provided in section 94.890. The tax authorized by this  
12 section shall be in addition to any and all other sales taxes  
13 allowed by law; but no ordinance imposing a sales tax under the  
14 provisions of this section shall be effective unless the  
15 governing body of the municipality submits to the voters of the  
16 municipality, at a municipal or state general, primary or special  
17 election, a proposal to authorize the governing body of the  
18 municipality to impose such tax and, if such tax is to be used to  
19 retire bonds authorized under this section, to authorize such  
20 bonds and their retirement by such tax, or to authorize the  
21 retirement of debt under previously authorized bonded  
22 indebtedness.

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

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

28 Shall the municipality of ..... (municipality's name)

1 impose a sales tax of ..... (insert amount) for the purpose  
2 of funding capital improvements which may include the retirement  
3 of debt under previously authorized bonded indebtedness?

4  YES  NO

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

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

11 Shall the municipality of ..... (municipality's name)  
12 issue bonds in the amount ..... of ..... (insert  
13 amount) to fund capital improvements and impose a sales tax of  
14 ..... (insert amount) to repay bonds?

15  YES  NO

16 If you are in favor of the question, place an "X" in the box  
17 opposite "YES". If you are opposed to the question, place an "X"  
18 in box opposite "NO". If a majority of the votes cast on the  
19 proposal by the qualified voters voting thereon are in favor of  
20 the proposal, including when the proposal authorizes the  
21 reduction of debt under previously authorized bonded indebtedness  
22 under subdivision (1) of this subsection, then the ordinance or  
23 order and any amendments thereto shall be in effect, except that  
24 any proposal submitted under subdivision (2) of this subsection  
25 to issue bonds and impose a sales tax to retire such bonds must  
26 be approved by the constitutionally required percentage of the

1 voters voting thereon to become effective. If a majority of the  
2 votes cast by the qualified voters voting are opposed to the  
3 proposal, then the governing body of the municipality shall have  
4 no power to issue any bonds or impose the sales tax authorized in  
5 this section unless and until the governing body of the  
6 municipality shall again have submitted another proposal to  
7 authorize the governing body of the municipality to issue any  
8 bonds or impose the sales tax authorized by this section, and  
9 such proposal is approved by the requisite majority of the  
10 qualified voters voting thereon; however, in no event shall a  
11 proposal pursuant to this section be submitted to the voters  
12 sooner than twelve months from the date of the last proposal  
13 pursuant to this section, except that any municipality with a  
14 population of greater than four hundred thousand and located  
15 within more than one county may submit a proposal pursuant to  
16 this section to the voters sooner than twelve months from the  
17 date of the last proposal submitted pursuant to this section if  
18 submitted to the voters on or before November 6, 2001.

19 3. All revenue received by a municipality from the tax  
20 authorized under the provisions of this section shall be  
21 deposited in a special trust fund and shall be used solely for  
22 capital improvements, including the operation and maintenance of  
23 capital improvements, for so long as the tax shall remain in  
24 effect. Once the tax authorized by this section is abolished or  
25 is terminated by any means, all funds remaining in the special  
26 trust fund required by this subsection shall be used solely for  
27 the maintenance of the capital improvements made with revenues  
28 raised by the tax authorized by this section. Any funds in the

1 special trust fund required by this subsection which are not  
2 needed for current expenditures may be invested by the governing  
3 body in accordance with applicable laws relating to the  
4 investment of other municipal funds. The provisions of this  
5 subsection shall apply only to taxes authorized by this section  
6 which have not been imposed to retire bonds issued pursuant to  
7 this section.

8 4. All revenue received by a municipality which issues  
9 bonds under this section and imposes the tax authorized by this  
10 section to retire such bonds shall be deposited in a special  
11 trust fund and shall be used solely to retire such bonds, except  
12 to the extent that such funds are required for the operation and  
13 maintenance of capital improvements. Once all of such bonds have  
14 been retired, all funds remaining in the special trust fund  
15 required by this subsection shall be used solely for the  
16 maintenance of the capital improvements made with the revenue  
17 received as a result of the issuance of such bonds. Any funds in  
18 the special trust fund required by this subsection which are not  
19 needed to meet current obligations under the bonds issued under  
20 this section may be invested by the governing body in accordance  
21 with applicable laws relating to the investment of other  
22 municipal funds. The provisions of this subsection shall apply  
23 only to taxes authorized by this section which have been imposed  
24 to retire bonds issued under this section.

25 5. After the effective date of any tax imposed under the  
26 provisions of this section, the director of revenue shall perform  
27 all functions incident to the administration, collection,  
28 enforcement, and operation of the tax in the same manner as

1 provided in sections 94.500 to 94.550, and the director of  
2 revenue shall collect in addition to the sales tax for the state  
3 of Missouri the additional tax authorized under the authority of  
4 this section. The tax imposed pursuant to this section and the  
5 tax imposed under the sales tax law of the state of Missouri  
6 shall be collected together and reported upon such forms and  
7 under such administrative rules and regulations as may be  
8 prescribed by the director of revenue. Except as modified in  
9 this section, all provisions of sections 32.085 and 32.087, RSMo,  
10 shall apply to the tax imposed under this section.

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

14 7. In any city not within a county, no tax shall be imposed  
15 pursuant to this section for the purpose of funding in whole or  
16 in part the construction, operation or maintenance of a sports  
17 stadium, field house, indoor or outdoor recreational facility,  
18 center, playing field, parking facility or anything incidental or  
19 necessary to a complex suitable for any type of professional  
20 sport or recreation, either upon, above or below the ground.

21 8. Any tax imposed under this section in any home rule city  
22 with more than four hundred thousand inhabitants and located in  
23 more than one county solely for public transit purposes shall not  
24 be considered economic activity taxes as such term is defined  
25 under sections 99.805 and 99.918, RSMo, and tax revenues derived  
26 from such tax shall not be subject to allocation under the  
27 provisions of subsection 3 of section 99.845, RSMo, or subsection  
28 4 of section 99.957, RSMo.

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

20           10. If any city abolishes the tax authorized under this  
21 section, the repeal of such tax shall become effective December  
22 thirty-first of the calendar year in which such abolishment was  
23 approved. Each city shall notify the director of revenue at  
24 least ninety days prior to the effective date of the expiration  
25 of the sales tax authorized by this section and the director of  
26 revenue may order retention in the trust fund, for a period of  
27 one year, of two percent of the amount collected after receipt of  
28 such notice to cover possible refunds or overpayment of such tax

1 and to redeem dishonored checks and drafts deposited to the  
2 credit of such accounts. After one year has elapsed after the  
3 date of expiration of the tax authorized by this section in such  
4 city, the director of revenue shall remit the balance in the  
5 account to the city and close the account of that city. The  
6 director of revenue shall notify each city of each instance of  
7 any amount refunded or any check redeemed from receipts due the  
8 city.

9 94.832. 1. The governing body of any city of the third  
10 classification with more than four thousand seven hundred but  
11 fewer than four thousand eight hundred inhabitants and located in  
12 any county of the first classification with more than one hundred  
13 eighty-four thousand but fewer than one hundred eighty-eight  
14 thousand inhabitants may impose, by order or ordinance, a tax on  
15 the charges for all sleeping rooms paid by the transient guests  
16 of hotels or motels situated in the city or a portion thereof.  
17 The tax shall be not more than five percent per occupied room per  
18 night, and shall be imposed solely for the purpose of funding  
19 tourism and infrastructure improvements. The tax authorized in  
20 this section shall be in addition to the charge for the sleeping  
21 room and all other taxes imposed by law, and shall be stated  
22 separately from all other charges and taxes.

23 2. No such order or ordinance shall become effective unless  
24 the governing body of the city submits to the voters of the city  
25 at a state general, primary, or special election a proposal to  
26 authorize the governing body of the city to impose a tax under  
27 this section. If a majority of the votes cast on the question by  
28 the qualified voters voting thereon are in favor of the question,

1 then the tax shall become effective on the first day of the  
2 second calendar quarter following the calendar quarter in which  
3 the election was held. If a majority of the votes cast on the  
4 question by the qualified voters voting thereon are opposed to  
5 the question, then the tax shall not become effective unless and  
6 until the question is resubmitted under this section to the  
7 qualified voters of the city and such question is approved by a  
8 majority of the qualified voters voting on the question.

9 3. All revenue generated by the tax shall be collected by  
10 the city collector of revenue, shall be deposited in a special  
11 trust fund, and shall be used solely for the designated purposes.  
12 If the tax is repealed, all funds remaining in the special trust  
13 fund shall continue to be used solely for the designated  
14 purposes. Any funds in the special trust fund that are not  
15 needed for current expenditures may be invested by the governing  
16 body in accordance with applicable laws relating to the  
17 investment of other city funds. Any interest and moneys earned  
18 on such investments shall be credited to the fund.

19 4. The governing body of any city that has adopted the tax  
20 authorized in this section may submit the question of repeal of  
21 the tax to the voters on any date available for elections for the  
22 city. If a majority of the votes cast on the proposal are in  
23 favor of the repeal, that repeal shall become effective on  
24 December thirty-first of the calendar year in which such repeal  
25 was approved. If a majority of the votes cast on the question by  
26 the qualified voters voting thereon are opposed to the repeal,  
27 then the tax authorized in this section shall remain effective  
28 until the question is resubmitted under this section to the



1 qualified voters of the city, and the repeal is approved by a  
2 majority of the qualified voters voting on the question.

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

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

22 94.840. 1. The governing body of any city of the fourth  
23 classification with more than thirty thousand three hundred but  
24 fewer than thirty thousand seven hundred inhabitants may impose a  
25 tax on the charges for all sleeping rooms paid by the transient  
26 guests of hotels or motels situated in the city or a portion  
27 thereof, which shall not be more than five percent per occupied  
28 room per night, except that such tax shall not become effective

1 unless the governing body of the city submits to the voters of  
2 the city at a state general, primary, or special election a  
3 proposal to authorize the governing body of the city to impose a  
4 tax under this section. The tax authorized in this section shall  
5 be in addition to the charge for the sleeping room and all other  
6 taxes imposed by law, and the proceeds of such tax shall be used  
7 by the city for the promotion, operation, and development of  
8 tourism and convention facilities. Such tax shall be stated  
9 separately from all other charges and taxes.

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

12 Shall ..... (insert the name of the city) impose a tax  
13 on the charges for all sleeping rooms paid by the transient  
14 guests of hotels and motels situated in ..... (name of  
15 city) at a rate of ..... (insert rate of percent) percent for the  
16 purpose of the promotion, operation, and development of tourism  
17 and convention facilities?

18  YES  NO

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

1 by a majority of the qualified voters of the city voting on the  
2 question.

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

6 94.900. 1. The governing body of any city of the third  
7 classification with more than ten thousand eight hundred but less  
8 than ten thousand nine hundred inhabitants located at least  
9 partly within a county of the first classification with more than  
10 one hundred eighty-four thousand but less than one hundred  
11 eighty-eight thousand inhabitants, or any city of the fourth  
12 classification with more than eight thousand nine hundred but  
13 fewer than nine thousand inhabitants, or any city of the fourth  
14 classification with more than two thousand six hundred but fewer  
15 than two thousand seven hundred inhabitants and located in any  
16 county of the first classification with more than eighty-two  
17 thousand but fewer than eighty-two thousand one hundred  
18 inhabitants, or any home rule city with more than forty-eight  
19 thousand but fewer than forty-nine thousand inhabitants is hereby  
20 authorized to impose, by ordinance or order, a sales tax in the  
21 amount of up to one-half of one percent on all retail sales made  
22 in such city which are subject to taxation under the provisions  
23 of sections 144.010 to 144.525, RSMo, for the purpose of  
24 improving the public safety for such city, including but not  
25 limited to expenditures on equipment, city employee salaries and  
26 benefits, and facilities for police, fire and emergency medical  
27 providers. The tax authorized by this section shall be in  
28 addition to any and all other sales taxes allowed by law, except

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

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

11 Shall the city of .....  
12 (city's name) impose a citywide sales tax of .....  
13 (insert amount) for the purpose of improving the public safety of  
14 the city?

15  YES  NO

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

19 If a majority of the votes cast on the proposal by the qualified  
20 voters voting thereon are in favor of the proposal submitted  
21 pursuant to this subsection, then the ordinance or order and any  
22 amendments thereto shall be in effect on the first day of the  
23 second calendar quarter after the director of revenue receives  
24 notification of adoption of the local sales tax. If a proposal  
25 receives less than the required majority, then the governing body  
26 of the city shall have no power to impose the sales tax herein

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

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

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

21 5. All sales taxes collected by the director of the  
22 department of revenue under this section on behalf of any city,  
23 less one percent for cost of collection which shall be deposited  
24 in the state's general revenue fund after payment of premiums for  
25 surety bonds as provided in section 32.087, RSMo, shall be  
26 deposited in a special trust fund, which is hereby created, to be  
27 known as the "City Public Safety Sales Tax Trust Fund". The  
28 moneys in the trust fund shall not be deemed to be state funds

1 and shall not be commingled with any funds of the state. The  
2 provisions of section 33.080, RSMo, to the contrary  
3 notwithstanding, money in this fund shall not be transferred and  
4 placed to the credit of the general revenue fund. The director  
5 of the department of revenue shall keep accurate records of the  
6 amount of money in the trust and which was collected in each city  
7 imposing a sales tax pursuant to this section, and the records  
8 shall be open to the inspection of officers of the city and the  
9 public. Not later than the tenth day of each month the director  
10 of the department of revenue shall distribute all moneys  
11 deposited in the trust fund during the preceding month to the  
12 city which levied the tax; such funds shall be deposited with the  
13 city treasurer of each such city, and all expenditures of funds  
14 arising from the trust fund shall be by an appropriation act to  
15 be enacted by the governing body of each such city. Expenditures  
16 may be made from the fund for any functions authorized in the  
17 ordinance or order adopted by the governing body submitting the  
18 tax to the voters.

19 6. The director of the department of revenue may make  
20 refunds from the amounts in the trust fund and credited to any  
21 city for erroneous payments and overpayments made, and may redeem  
22 dishonored checks and drafts deposited to the credit of such  
23 cities. If any city abolishes the tax, the city shall notify the  
24 director of the department of revenue of the action at least  
25 ninety days prior to the effective date of the repeal and the  
26 director of the department of revenue may order retention in the  
27 trust fund, for a period of one year, of two percent of the  
28 amount collected after receipt of such notice to cover possible

1 refunds or overpayment of the tax and to redeem dishonored checks  
2 and drafts deposited to the credit of such accounts. After one  
3 year has elapsed after the effective date of abolition of the tax  
4 in such city, the director of the department of revenue shall  
5 remit the balance in the account to the city and close the  
6 account of that city. The director of the department of revenue  
7 shall notify each city of each instance of any amount refunded or  
8 any check redeemed from receipts due the city.

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

12 94.902. 1. The governing body of any city of the third  
13 classification with more than twenty-six thousand three hundred  
14 but less than twenty-six thousand seven hundred inhabitants, or  
15 any city of the fourth classification with more than thirty  
16 thousand three hundred but fewer than thirty thousand seven  
17 hundred inhabitants, or any city of the fourth classification  
18 with more than twenty-four thousand eight hundred but fewer than  
19 twenty-five thousand inhabitants, may impose, by order or  
20 ordinance, a sales tax on all retail sales made in the city which  
21 are subject to taxation under chapter 144, RSMo. The tax  
22 authorized in this section may be imposed in an amount of up to  
23 one-half of one percent, and shall be imposed solely for the  
24 purpose of improving the public safety for such city, including  
25 but not limited to expenditures on equipment, city employee  
26 salaries and benefits, and facilities for police, fire and  
27 emergency medical providers. The tax authorized in this section  
28 shall be in addition to all other sales taxes imposed by law, and

1 shall be stated separately from all other charges and taxes. The  
2 order or ordinance imposing a sales tax under this section shall  
3 not become effective unless the governing body of the city  
4 submits to the voters residing within the city, at a county or  
5 state general, primary, or special election, a proposal to  
6 authorize the governing body of the city to impose a tax under  
7 this section.

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

10 Shall the city of .....  
11 (city's name) impose a citywide sales tax at a rate of .....  
12 (insert rate of percent) percent for the purpose of improving the  
13 public safety of the city?

14  YES  NO

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

18 If a majority of the votes cast on the proposal by the qualified  
19 voters voting thereon are in favor of the proposal, then the  
20 ordinance or order and any amendments to the order or ordinance  
21 shall become effective on the first day of the second calendar  
22 quarter after the director of revenue receives notice of the  
23 adoption of the sales tax. If a majority of the votes cast on  
24 the proposal by the qualified voters voting thereon are opposed  
25 to the proposal, then the tax shall not become effective unless  
26 the proposal is resubmitted under this section to the qualified



1 voters and such proposal is approved by a majority of the  
2 qualified voters voting on the proposal. However, in no event  
3 shall a proposal under this section be submitted to the voters  
4 sooner than twelve months from the date of the last proposal  
5 under this section.

6 3. Any sales tax imposed under this section shall be  
7 administered, collected, enforced, and operated as required in  
8 section 32.087, RSMo. All sales taxes collected by the director  
9 of the department of revenue under this section on behalf of any  
10 city, less one percent for cost of collection which shall be  
11 deposited in the state's general revenue fund after payment of  
12 premiums for surety bonds as provided in section 32.087, RSMo,  
13 shall be deposited in a special trust fund, which is hereby  
14 created in the state treasury, to be known as the "City Public  
15 Safety Sales Tax Trust Fund". The moneys in the trust fund shall  
16 not be deemed to be state funds and shall not be commingled with  
17 any funds of the state. The provisions of section 33.080, RSMo,  
18 to the contrary notwithstanding, money in this fund shall not be  
19 transferred and placed to the credit of the general revenue fund.  
20 The director shall keep accurate records of the amount of money  
21 in the trust fund and which was collected in each city imposing a  
22 sales tax under this section, and the records shall be open to  
23 the inspection of officers of the city and the public. Not later  
24 than the tenth day of each month the director shall distribute  
25 all moneys deposited in the trust fund during the preceding month  
26 to the city which levied the tax. Such funds shall be deposited  
27 with the city treasurer of each such city, and all expenditures  
28 of funds arising from the trust fund shall be by an appropriation

1 act to be enacted by the governing body of each such city.  
2 Expenditures may be made from the fund for any functions  
3 authorized in the ordinance or order adopted by the governing  
4 body submitting the tax to the voters. If the tax is repealed,  
5 all funds remaining in the special trust fund shall continue to  
6 be used solely for the designated purposes. Any funds in the  
7 special trust fund which are not needed for current expenditures  
8 shall be invested in the same manner as other funds are invested.  
9 Any interest and moneys earned on such investments shall be  
10 credited to the fund.

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

28 5. The governing body of any city that has adopted the

1 sales tax authorized in this section may submit the question of  
2 repeal of the tax to the voters on any date available for  
3 elections for the city. The ballot of submission shall be in  
4 substantially the following form:

5 Shall .....  
6 (insert the name of the city) repeal the sales tax imposed at a  
7 rate of ..... (insert rate of percent) percent for the  
8 purpose of improving the public safety of the city?

9  YES  NO

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

19 6. Whenever the governing body of any city that has adopted  
20 the sales tax authorized in this section receives a petition,  
21 signed by ten percent of the registered voters of the city voting  
22 in the last gubernatorial election, calling for an election to  
23 repeal the sales tax imposed under this section, the governing  
24 body shall submit to the voters of the city a proposal to repeal  
25 the tax. If a majority of the votes cast on the question by the  
26 qualified voters voting thereon are in favor of the repeal, that  
27 repeal shall become effective on December thirty-first of the

1 calendar year in which such repeal was approved. If a majority  
2 of the votes cast on the question by the qualified voters voting  
3 thereon are opposed to the repeal, then the tax shall remain  
4 effective until the question is resubmitted under this section to  
5 the qualified voters and the repeal is approved by a majority of  
6 the qualified voters voting on the question.

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

10 94.1011. 1. The governing body of any city of the third  
11 classification with more than three thousand five hundred but  
12 fewer than three thousand six hundred inhabitants may impose, by  
13 order or ordinance, a tax on the charges for all sleeping rooms  
14 paid by the transient guests of hotels or motels situated in the  
15 city or a portion thereof. The tax shall be not more than three  
16 percent per occupied room per night, and shall be imposed solely  
17 for the purpose of funding the construction, maintenance, and  
18 repair of a multipurpose conference and convention center. The  
19 tax authorized in this section shall be in addition to the charge  
20 for the sleeping room and all other taxes imposed by law, and  
21 shall be stated separately from all other charges and taxes.

22 2. No such order or ordinance shall become effective unless  
23 the governing body of the city submits to the voters of the city  
24 at a state general, primary, or special election a proposal to  
25 authorize the governing body of the city to impose a tax under  
26 this section. If a majority of the votes cast on the question by  
27 the qualified voters voting thereon are in favor of the question,  
28 then the tax shall become effective on the first day of the

1 second calendar quarter following the calendar quarter in which  
2 the election was held. If a majority of the votes cast on the  
3 question by the qualified voters voting thereon are opposed to  
4 the question, then the tax shall not become effective unless and  
5 until the question is resubmitted under this section to the  
6 qualified voters of the city and such question is approved by a  
7 majority of the qualified voters voting on the question.

8 3. All revenue generated by the tax shall be collected by  
9 the city collector of revenue, shall be deposited in a special  
10 trust fund, and shall be used solely for the designated purposes.  
11 If the tax is repealed, all funds remaining in the special trust  
12 fund shall continue to be used solely for the designated  
13 purposes. Any funds in the special trust fund that are not  
14 needed for current expenditures may be invested by the governing  
15 body in accordance with applicable laws relating to the  
16 investment of other city funds. Any interest and moneys earned  
17 on such investments shall be credited to the fund.

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

1 majority of the qualified voters voting on the question.

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

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

21 137.1040. 1. In addition to other levies authorized by  
22 law, the county commission in counties not adopting an  
23 alternative form of government and the proper administrative body  
24 in counties adopting an alternative form of government, or the  
25 governing body of any city, town, or village, in their discretion  
26 may levy an additional tax, not to exceed one quarter of one cent  
27 on each one hundred dollars assessed valuation, on all taxable  
28 real property located within such city, town, village, or county,

1 all of such tax to be collected and allocated to the city, town,  
2 village, or county treasury, where it shall be known and  
3 designated as the "Cemetery Maintenance Trust Fund" to be used  
4 for the upkeep and maintenance of cemeteries located within such  
5 city, town, village, or county.

6 2. To the extent necessary to comply with article X,  
7 section 22(a) of the Missouri Constitution, for any city, town,  
8 village, or county with a tax levy at or above the limitations  
9 provided under article X, section 11(b), no ordinance adopted  
10 under this section shall become effective unless the county  
11 commission or proper administrative body of the county, or  
12 governing body of the city, town, or village submits to the  
13 voters of the city, town, village, or county at a state general,  
14 primary, or special election a proposal to authorize the  
15 imposition of a tax under this section. The tax authorized under  
16 this section shall be levied and collected in the same manner as  
17 other real property taxes are levied and collected within the  
18 city, town, village, or county. Such tax shall be in addition to  
19 all other taxes imposed on real property, and shall be stated  
20 separately from all other charges and taxes. Such tax shall not  
21 become effective unless the county commission or proper  
22 administrative body of the county or governing body of the city,  
23 town, or village, by order or ordinance, submits to the voters of  
24 the county a proposal to authorize the city, town, village, or  
25 county to impose a tax under this section on any day available  
26 for such city, town, village, or county to hold elections or at a  
27 special election called for that purpose.

28 3. The ballot of submission for the tax authorized in this

1 section shall be in substantially the following form:

2 Shall . . . . . (insert the name of the city, town, village, or  
3 county) impose a tax on all real property situated in . . . . .  
4 (name of the city, town, village, or county) at a rate of . . . . .  
5 (insert rate not to exceed one quarter of one cent per one  
6 hundred dollars assessed valuation) for the sole purpose of  
7 providing funds for the maintenance, upkeep, and preservation of  
8 city, town, village, or county cemeteries?

9  YES  NO

10 If a majority of the votes cast on the question by the qualified  
11 voters voting thereon are in favor of the question, then the tax  
12 shall become effective on the first day of the second calendar  
13 quarter immediately following notification to the city, town,  
14 village, or county collector. If a majority of the votes cast on  
15 the question by the qualified voters voting thereon are opposed  
16 to the question, then the tax shall not become effective unless  
17 and until the question is resubmitted under this section to the  
18 qualified voters and such question is approved by a majority of  
19 the qualified voters voting on the question.

20 4. The tax imposed under this section shall be known as the  
21 "Cemetery Maintenance Tax". Each city, town, village, or county  
22 imposing a tax under this section shall establish separate trust  
23 funds to be known as the "Cemetery Maintenance Trust Fund". The  
24 city, town, village, or county treasurer shall deposit the  
25 revenue derived from the tax imposed under this section for  
26 cemetery purposes in the city, town, village, or county cemetery  
27 maintenance trust fund. The proceeds of such tax shall be



1 appropriated by the county commission or appropriate  
2 administrative body, or the governing body of the city, town, or  
3 village exclusively for the maintenance, upkeep, and preservation  
4 of cemeteries located within the jurisdiction of such commission  
5 or body.

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

9 138.431. 1. To hear and decide appeals pursuant to section  
10 138.430, the commission shall appoint one or more hearing  
11 officers. The hearing officers shall be subject to supervision  
12 by the commission. No person shall participate on behalf of the  
13 commission in any case in which such person is an interested  
14 party.

15 2. The commission may assign such appeals as it deems fit  
16 to a hearing officer for disposition.

17 (1) The assignment shall be deemed made when the scheduling  
18 order is first issued by the commission and signed by the hearing  
19 officer assigned, unless another hearing officer is assigned to  
20 the case for disposition by other language in said order.

21 (2) A change of hearing officer, or a reservation of the  
22 appeal for disposition as described in subsection 3 of this  
23 section, shall be ordered by the commission in any appeal upon  
24 the timely filing of a written application by a party to  
25 disqualify the hearing officer assigned. The application shall  
26 be filed within thirty days from the assignment of any appeal to  
27 a hearing officer and need not allege or prove any cause for such  
28 change and need not be verified. No more than one change of

1 hearing officer shall be allowed for each party in any appeal.

2 3. The commission may, in its discretion, reserve such  
3 appeals as it deems fit to be heard and decided by the full  
4 commission, a quorum thereof, or any commissioner, subject to the  
5 provisions of section 138.240, and, in such case, the decision  
6 shall be final, subject to judicial review in the manner provided  
7 in subsection 4 of section 138.470.

8 [3.] 4. The manner in which appeals shall be presented and  
9 the conduct of hearings shall be made in accordance with rules  
10 prescribed by the commission for determining the rights of the  
11 parties; provided that, the commission, with the consent of all  
12 the parties, may refer an appeal to mediation. The commission  
13 shall promulgate regulations for mediation pursuant to this  
14 section. No regulation or portion of a regulation promulgated  
15 pursuant to the authority of this section shall become effective  
16 unless it has been promulgated pursuant to the provisions of  
17 chapter 536, RSMo. There shall be no presumption that the  
18 assessor's valuation is correct. A full and complete record  
19 shall be kept of all proceedings. All testimony at any hearing  
20 shall be recorded but need not be transcribed unless the matter  
21 is further appealed.

22 [4.] 5. Unless an appeal is voluntarily dismissed, a  
23 hearing officer, after affording the parties reasonable  
24 opportunity for fair hearing, shall issue a decision and order  
25 affirming, modifying, or reversing the determination of the board  
26 of equalization, and correcting any assessment which is unlawful,  
27 unfair, improper, arbitrary, or capricious. The commission may,  
28 prior to the decision being rendered, transfer to another hearing

1 officer the proceedings on an appeal determination before a  
2 hearing officer. The complainant, respondent-assessor, or other  
3 party shall be duly notified of a hearing officer's decision and  
4 order, together with findings of fact and conclusions of law.  
5 Appeals from decisions of hearing officers shall be made pursuant  
6 to section 138.432.

7 [5.] 6. All decisions issued pursuant to this section or  
8 section 138.432 by the commission or any of its duly assigned  
9 hearing officers shall be issued no later than sixty days after  
10 the hearing on the matter to be decided is held or the date on  
11 which the last party involved in such matter files his or her  
12 brief, whichever event later occurs.

13 144.019. 1. Notwithstanding any other provision of law to  
14 the contrary, when a purchase of tangible personal property or  
15 service subject to tax is made for the purpose of resale, such  
16 purchase is exempt or excluded under this chapter if the  
17 subsequent sale is subject to a tax in this or any other state,  
18 is for resale, is excluded from tax under this chapter, is  
19 subject to tax but exempt under this chapter, or is exempt from  
20 the sales tax laws of another state if the subsequent sale is in  
21 such other state. The purchase of tangible personal property by  
22 a taxpayer shall not be deemed to be for resale if such property  
23 is used or consumed by the taxpayer in providing a service on  
24 which tax is not imposed by subsection 1 of section 144.020,  
25 except purchases made in fulfillment of any obligation under a  
26 defense contract with the United States government.

27 2. For purposes of subdivision (2) of subsection 1 of  
28 section 144.020, the operator of a place of amusement,

1 entertainment or recreation, including games or athletic events,  
2 must remit tax on the amount paid for admissions or seating  
3 accommodations, or fees paid to, or in such place of amusement,  
4 entertainment or recreation. Any subsequent sale of such  
5 admissions or seating accommodations shall not be subject to tax  
6 if the initial sale was an arms length transaction for fair  
7 market value with an unaffiliated entity. If the sale of such  
8 admissions or seating accommodations is exempt or excluded from  
9 payment of sales and use taxes, this provision does not require  
10 the place of amusement, entertainment, or recreation to remit tax  
11 on that sale.

12 3. For purposes of subdivision (6) of subsection 1 of  
13 section 144.020, the operator of a hotel, motel, tavern, inn,  
14 restaurant, eating house, drugstore, dining car, tourist cabin,  
15 tourist camp, or other place in which rooms, meals, or drinks are  
16 regularly served to the public must remit tax on the amount of  
17 sales or charges for all rooms, meals, and drinks furnished at  
18 such hotel, motel, tavern, inn, restaurant, eating house,  
19 drugstore, dining car, tourist cabin, tourist camp, or other  
20 place in which rooms, meals, or drinks are regularly served to  
21 the public. Any subsequent sale of such rooms, meals, or drinks  
22 shall not be subject to tax if the initial sale was an arms  
23 length transaction for fair market value with an unaffiliated  
24 entity. If the sale of such rooms, meals, or drinks is exempt or  
25 excluded from payment of sales and use taxes, this provision does  
26 not require the hotel, motel, tavern, inn, restaurant, eating  
27 house, drugstore, dining car, tourist cabin, tourist camp, or  
28 other place in which rooms, meals, or drinks are regularly served

1 to the public to remit tax on that sale.

2 4. The provisions of this section are intended to clarify  
3 the exemption or exclusion of purchases for resale from sales and  
4 use taxes as originally enacted in this chapter.

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

16 2. There are also specifically exempted from the provisions  
17 of the local sales tax law as defined in section 32.085, RSMo,  
18 section 238.235, RSMo, and sections 144.010 to 144.525 and  
19 144.600 to 144.761 and from the computation of the tax levied,  
20 assessed or payable pursuant to the local sales tax law as  
21 defined in section 32.085, RSMo, section 238.235, RSMo, and  
22 sections 144.010 to 144.525 and 144.600 to 144.745:

23 (1) Motor fuel or special fuel subject to an excise tax of  
24 this state, unless all or part of such excise tax is refunded  
25 pursuant to section 142.824, RSMo; or upon the sale at retail of  
26 fuel to be consumed in manufacturing or creating gas, power,  
27 steam, electrical current or in furnishing water to be sold  
28 ultimately at retail; or feed for livestock or poultry; or grain

1 to be converted into foodstuffs which are to be sold ultimately  
2 in processed form at retail; or seed, limestone or fertilizer  
3 which is to be used for seeding, liming or fertilizing crops  
4 which when harvested will be sold at retail or will be fed to  
5 livestock or poultry to be sold ultimately in processed form at  
6 retail; economic poisons registered pursuant to the provisions of  
7 the Missouri pesticide registration law (sections 281.220 to  
8 281.310, RSMo) which are to be used in connection with the growth  
9 or production of crops, fruit trees or orchards applied before,  
10 during, or after planting, the crop of which when harvested will  
11 be sold at retail or will be converted into foodstuffs which are  
12 to be sold ultimately in processed form at retail;

13 (2) Materials, manufactured goods, machinery and parts  
14 which when used in manufacturing, processing, compounding,  
15 mining, producing or fabricating become a component part or  
16 ingredient of the new personal property resulting from such  
17 manufacturing, processing, compounding, mining, producing or  
18 fabricating and which new personal property is intended to be  
19 sold ultimately for final use or consumption; and materials,  
20 including without limitation, gases and manufactured goods,  
21 including without limitation slagging materials and firebrick,  
22 which are ultimately consumed in the manufacturing process by  
23 blending, reacting or interacting with or by becoming, in whole  
24 or in part, component parts or ingredients of steel products  
25 intended to be sold ultimately for final use or consumption;

26 (3) Materials, replacement parts and equipment purchased  
27 for use directly upon, and for the repair and maintenance or  
28 manufacture of, motor vehicles, watercraft, railroad rolling

1 stock or aircraft engaged as common carriers of persons or  
2 property;

3 (4) Replacement machinery, equipment, and parts and the  
4 materials and supplies solely required for the installation or  
5 construction of such replacement machinery, equipment, and parts,  
6 used directly in manufacturing, mining, fabricating or producing  
7 a product which is intended to be sold ultimately for final use  
8 or consumption; and machinery and equipment, and the materials  
9 and supplies required solely for the operation, installation or  
10 construction of such machinery and equipment, purchased and used  
11 to establish new, or to replace or expand existing, material  
12 recovery processing plants in this state. For the purposes of  
13 this subdivision, a "material recovery processing plant" means a  
14 facility that has as its primary purpose the recovery of  
15 materials into a useable product or a different form which is  
16 used in producing a new product and shall include a facility or  
17 equipment which are used exclusively for the collection of  
18 recovered materials for delivery to a material recovery  
19 processing plant but shall not include motor vehicles used on  
20 highways. For purposes of this section, the terms motor vehicle  
21 and highway shall have the same meaning pursuant to section  
22 301.010, RSMo. Material recovery is not the reuse of materials  
23 within a manufacturing process or the use of a product previously  
24 recovered. The material recovery processing plant shall qualify  
25 under the provisions of this section regardless of ownership of  
26 the material being recovered;

27 (5) Machinery and equipment, and parts and the materials  
28 and supplies solely required for the installation or construction

1 of such machinery and equipment, purchased and used to establish  
2 new or to expand existing manufacturing, mining or fabricating  
3 plants in the state if such machinery and equipment is used  
4 directly in manufacturing, mining or fabricating a product which  
5 is intended to be sold ultimately for final use or consumption;

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

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

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

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

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

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

25 (12) Electrical energy used in the actual primary  
26 manufacture, processing, compounding, mining or producing of a  
27 product, or electrical energy used in the actual secondary  
28 processing or fabricating of the product, or a material recovery



1 processing plant as defined in subdivision (4) of this  
2 subsection, in facilities owned or leased by the taxpayer, if the  
3 total cost of electrical energy so used exceeds ten percent of  
4 the total cost of production, either primary or secondary,  
5 exclusive of the cost of electrical energy so used or if the raw  
6 materials used in such processing contain at least twenty-five  
7 percent recovered materials as defined in section 260.200, RSMo.  
8 There shall be a rebuttable presumption that the raw materials  
9 used in the primary manufacture of automobiles contain at least  
10 twenty-five percent recovered materials. For purposes of this  
11 subdivision, "processing" means any mode of treatment, act or  
12 series of acts performed upon materials to transform and reduce  
13 them to a different state or thing, including treatment necessary  
14 to maintain or preserve such processing by the producer at the  
15 production facility;

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

19 (14) Machinery, equipment, appliances and devices purchased  
20 or leased and used solely for the purpose of preventing, abating  
21 or monitoring air pollution, and materials and supplies solely  
22 required for the installation, construction or reconstruction of  
23 such machinery, equipment, appliances and devices;

24 (15) Machinery, equipment, appliances and devices purchased  
25 or leased and used solely for the purpose of preventing, abating  
26 or monitoring water pollution, and materials and supplies solely  
27 required for the installation, construction or reconstruction of  
28 such machinery, equipment, appliances and devices;

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

3           (17) All amounts paid or charged for admission or  
4 participation or other fees paid by or other charges to  
5 individuals in or for any place of amusement, entertainment or  
6 recreation, games or athletic events, including museums, fairs,  
7 zoos and planetariums, owned or operated by a municipality or  
8 other political subdivision where all the proceeds derived  
9 therefrom benefit the municipality or other political subdivision  
10 and do not inure to any private person, firm, or corporation;

11          (18) All sales of insulin and prosthetic or orthopedic  
12 devices as defined on January 1, 1980, by the federal Medicare  
13 program pursuant to Title XVIII of the Social Security Act of  
14 1965, including the items specified in Section 1862(a)(12) of  
15 that act, and also specifically including hearing aids and  
16 hearing aid supplies and all sales of drugs which may be legally  
17 dispensed by a licensed pharmacist only upon a lawful  
18 prescription of a practitioner licensed to administer those  
19 items, including samples and materials used to manufacture  
20 samples which may be dispensed by a practitioner authorized to  
21 dispense such samples and all sales of medical oxygen, home  
22 respiratory equipment and accessories, hospital beds and  
23 accessories and ambulatory aids, all sales of manual and powered  
24 wheelchairs, stairway lifts, Braille writers, electronic Braille  
25 equipment and, if purchased by or on behalf of a person with one  
26 or more physical or mental disabilities to enable them to  
27 function more independently, all sales of scooters, reading  
28 machines, electronic print enlargers and magnifiers, electronic

1 alternative and augmentative communication devices, and items  
2 used solely to modify motor vehicles to permit the use of such  
3 motor vehicles by individuals with disabilities or sales of  
4 over-the-counter or nonprescription drugs to individuals with  
5 disabilities;

6 (19) All sales made by or to religious and charitable  
7 organizations and institutions in their religious, charitable or  
8 educational functions and activities and all sales made by or to  
9 all elementary and secondary schools operated at public expense  
10 in their educational functions and activities;

11 (20) All sales of aircraft to common carriers for storage  
12 or for use in interstate commerce and all sales made by or to  
13 not-for-profit civic, social, service or fraternal organizations,  
14 including fraternal organizations which have been declared  
15 tax-exempt organizations pursuant to Section 501(c)(8) or (10) of  
16 the 1986 Internal Revenue Code, as amended, in their civic or  
17 charitable functions and activities and all sales made to  
18 eleemosynary and penal institutions and industries of the state,  
19 and all sales made to any private not-for-profit institution of  
20 higher education not otherwise excluded pursuant to subdivision  
21 (19) of this subsection or any institution of higher education  
22 supported by public funds, and all sales made to a state relief  
23 agency in the exercise of relief functions and activities;

24 (21) All ticket sales made by benevolent, scientific and  
25 educational associations which are formed to foster, encourage,  
26 and promote progress and improvement in the science of  
27 agriculture and in the raising and breeding of animals, and by  
28 nonprofit summer theater organizations if such organizations are

1 exempt from federal tax pursuant to the provisions of the  
2 Internal Revenue Code and all admission charges and entry fees to  
3 the Missouri state fair or any fair conducted by a county  
4 agricultural and mechanical society organized and operated  
5 pursuant to sections 262.290 to 262.530, RSMo;

6 (22) All sales made to any private not-for-profit  
7 elementary or secondary school, all sales of feed additives,  
8 medications or vaccines administered to livestock or poultry in  
9 the production of food or fiber, all sales of pesticides used in  
10 the production of crops, livestock or poultry for food or fiber,  
11 all sales of bedding used in the production of livestock or  
12 poultry for food or fiber, all sales of propane or natural gas,  
13 electricity or diesel fuel used exclusively for drying  
14 agricultural crops, natural gas used in the primary manufacture  
15 or processing of fuel ethanol as defined in section 142.028,  
16 RSMo, natural gas, propane, and electricity used by an eligible  
17 new generation cooperative or an eligible new generation  
18 processing entity as defined in section 348.432, RSMo, and all  
19 sales of farm machinery and equipment, other than airplanes,  
20 motor vehicles and trailers. As used in this subdivision, the  
21 term "feed additives" means tangible personal property which,  
22 when mixed with feed for livestock or poultry, is to be used in  
23 the feeding of livestock or poultry. As used in this  
24 subdivision, the term "pesticides" includes adjuvants such as  
25 crop oils, surfactants, wetting agents and other assorted  
26 pesticide carriers used to improve or enhance the effect of a  
27 pesticide and the foam used to mark the application of pesticides  
28 and herbicides for the production of crops, livestock or poultry.

1 As used in this subdivision, the term "farm machinery and  
2 equipment" means new or used farm tractors and such other new or  
3 used farm machinery and equipment and repair or replacement parts  
4 thereon, and supplies and lubricants used exclusively, solely,  
5 and directly for producing crops, raising and feeding livestock,  
6 fish, poultry, pheasants, chukar, quail, or for producing milk  
7 for ultimate sale at retail, including field drain tile, and  
8 one-half of each purchaser's purchase of diesel fuel therefor  
9 which is:

10 (a) Used exclusively for agricultural purposes;

11 (b) Used on land owned or leased for the purpose of  
12 producing farm products; and

13 (c) Used directly in producing farm products to be sold  
14 ultimately in processed form or otherwise at retail or in  
15 producing farm products to be fed to livestock or poultry to be  
16 sold ultimately in processed form at retail;

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

22 (a) "Domestic use" means that portion of metered water  
23 service, electricity, electrical current, natural, artificial or  
24 propane gas, wood, coal or home heating oil, and in any city not  
25 within a county, metered or unmetered water service, which an  
26 individual occupant of a residential premises uses for  
27 nonbusiness, noncommercial or nonindustrial purposes. Utility  
28 service through a single or master meter for residential

1 apartments or condominiums, including service for common areas  
2 and facilities and vacant units, shall be deemed to be for  
3 domestic use. Each seller shall establish and maintain a system  
4 whereby individual purchases are determined as exempt or  
5 nonexempt;

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

21 (c) Each person making domestic use purchases of services  
22 or property and who uses any portion of the services or property  
23 so purchased for a nondomestic use shall, by the fifteenth day of  
24 the fourth month following the year of purchase, and without  
25 assessment, notice or demand, file a return and pay sales tax on  
26 that portion of nondomestic purchases. Each person making  
27 nondomestic purchases of services or property and who uses any  
28 portion of the services or property so purchased for domestic

1 use, and each person making domestic purchases on behalf of  
2 occupants of residential apartments or condominiums through a  
3 single or master meter, including service for common areas and  
4 facilities and vacant units, under a nonresidential utility  
5 service rate classification may, between the first day of the  
6 first month and the fifteenth day of the fourth month following  
7 the year of purchase, apply for credit or refund to the director  
8 of revenue and the director shall give credit or make refund for  
9 taxes paid on the domestic use portion of the purchase. The  
10 person making such purchases on behalf of occupants of  
11 residential apartments or condominiums shall have standing to  
12 apply to the director of revenue for such credit or refund;

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

18 (25) Excise taxes, collected on sales at retail, imposed by  
19 Sections 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261 and  
20 4271 of Title 26, United States Code. The director of revenue  
21 shall promulgate rules pursuant to chapter 536, RSMo, to  
22 eliminate all state and local sales taxes on such excise taxes;

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

1 afloat upon such river;

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

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

13 (29) All livestock sales when either the seller is engaged  
14 in the growing, producing or feeding of such livestock, or the  
15 seller is engaged in the business of buying and selling,  
16 bartering or leasing of such livestock;

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

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

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

27 (33) Tangible personal property and utilities purchased for  
28 use or consumption directly or exclusively in the research and



1 development of agricultural/biotechnology and plant genomics  
2 products and prescription pharmaceuticals consumed by humans or  
3 animals;

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

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

10 (36) All purchases by a contractor on behalf of an entity  
11 located in another state, provided that the entity is authorized  
12 to issue a certificate of exemption for purchases to a contractor  
13 under the provisions of that state's laws. For purposes of this  
14 subdivision, the term "certificate of exemption" shall mean any  
15 document evidencing that the entity is exempt from sales and use  
16 taxes on purchases pursuant to the laws of the state in which the  
17 entity is located. Any contractor making purchases on behalf of  
18 such entity shall maintain a copy of the entity's exemption  
19 certificate as evidence of the exemption. If the exemption  
20 certificate issued by the exempt entity to the contractor is  
21 later determined by the director of revenue to be invalid for any  
22 reason and the contractor has accepted the certificate in good  
23 faith, neither the contractor or the exempt entity shall be  
24 liable for the payment of any taxes, interest and penalty due as  
25 the result of use of the invalid exemption certificate.  
26 Materials shall be exempt from all state and local sales and use  
27 taxes when purchased by a contractor for the purpose of  
28 fabricating tangible personal property which is used in

1 fulfilling a contract for the purpose of constructing, repairing  
2 or remodeling facilities for the following:

3 (a) An exempt entity located in this state, if the entity  
4 is one of those entities able to issue project exemption  
5 certificates in accordance with the provisions of section  
6 144.062; or

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

11 (37) All sales or other transfers of tangible personal  
12 property to a lessor who leases the property under a lease of one  
13 year or longer executed or in effect at the time of the sale or  
14 other transfer to an interstate compact agency created pursuant  
15 to sections 70.370 to 70.441, RSMo, or sections 238.010 to  
16 238.100, RSMo;

17 (38) Sales of tickets to any collegiate athletic  
18 championship event that is held in a facility owned or operated  
19 by a governmental authority or commission, a quasi-governmental  
20 agency, a state university or college or by the state or any  
21 political subdivision thereof, including a municipality, and that  
22 is played on a neutral site and may reasonably be played at a  
23 site located outside the state of Missouri. For purposes of this  
24 subdivision, "neutral site" means any site that is not located on  
25 the campus of a conference member institution participating in  
26 the event;

27 (39) All purchases by a sports complex authority created  
28 under section 64.920, [RSMo] and all sales of utilities by such

1 authority at the authority's cost that are consumed in connection  
2 with the operation of a sports complex leased to a professional  
3 sports team;

4 (40) Beginning January 1, 2009, but not after January 1,  
5 2015, materials, replacement parts, and equipment purchased for  
6 use directly upon, and for the modification, replacement, repair,  
7 and maintenance of aircraft, aircraft power plants, and aircraft  
8 accessories.

9 Section 1. Notwithstanding any other provisions of law to  
10 the contrary, any tax imposed or collected by any municipality,  
11 any county, or any local taxing entity on or related to any  
12 transient accommodations, whether imposed as a hotel tax,  
13 occupancy tax, or otherwise, shall apply solely to amounts  
14 actually received by the operator of a hotel, motel, tavern, inn,  
15 tourist cabin, tourist camp, or other place in which rooms are  
16 furnished to the public. Under no circumstances shall a travel  
17 agent or intermediary be deemed an operator of a hotel, motel,  
18 tavern, inn, tourist cabin, tourist camp, or other place in which  
19 rooms are furnished to the public unless such travel agent or  
20 intermediary actually operates such a facility. This section  
21 shall not apply if the purchaser of such rooms is an entity which  
22 is exempt from payment of such tax. This section is intended to  
23 clarify that taxes imposed as a hotel tax, occupancy tax, or  
24 otherwise, shall apply solely to amounts received by operators,  
25 as enacted in the statutes authorizing such taxes.

26 Section B. Because of the need to ensure the proper  
27 application of state sales and use taxes to sales for resale, the  
28 enactment of section 144.019 of section A of this act is deemed

1 necessary for the immediate preservation of the public health,  
2 welfare, peace and safety, and is hereby declared to be an  
3 emergency act within the meaning of the constitution, and the  
4 enactment of section 144.019 of section A of this act shall be in  
5 full force and effect upon its passage and approval.

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