This bill authorizes the establishment of the Kansas City Zoological District. The voters of the counties of Cass, Clay, Jackson, and Platte may choose to have their county be a part of the district. Each member county may impose, upon voter approval, a sales tax of up to 0.25% for the financial support of zoological activities within the district. However, the tax will not be effective in the counties of Cass, Clay, or Platte unless Jackson County also collects the tax.

The district will be governed by a commission of up to 10 members including:

- (1) One member of the governing body of each eligible county that is a part of the district;
- (2) One member of the Kansas City, Missouri Board of Parks and Recreation;
- (3) The Executive Director of the Kansas City Zoo; and
- (4) One member appointed by the governing body of each eligible county from a list of candidates provided by the Friends of the Zoo, Inc. The Friends of the Zoo, Inc., will provide a list of three names to the governing body of each eligible county. Each candidate must be at least 21 years of age and a resident and registered voter of the county which will be appointing him or her. Jackson County must appoint its member by a simple majority vote. The counties of Cass, Clay, and Platte must appoint a member with a unanimous vote.

The administrative expenses of the district incurred during the first six months after its creation must be appropriated to the commission by the member counties; thereafter, the district will be financed by the sales tax revenues collected and deposited into the newly created Kansas City Zoological District Sales Tax Trust Fund. At any time after five years from its creation, the commission is authorized to borrow money for the planning, construction, equipping, operation, improvement, and maintenance of any zoological facility. The commission must submit an annual report to the governing body of each member county; the Kansas City, Missouri Board of Parks and Recreation; and the executive board of the Friends of the Zoo, Inc., detailing the commission's operations and transactions and must publish the report in the county newspaper of each member county.