

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1504
96TH GENERAL ASSEMBLY

5509S.03T

2012

AN ACT

To repeal sections 67.750, 67.1360, 67.1706, 67.1712, 67.1715, 67.1721, 67.1742, 67.1754, 67.2500, 67.2510, 71.625, 92.338, 144.190, 144.805, and 182.802, RSMo, and to enact in lieu thereof thirty-five new sections relating to sales taxes.

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

Section A. Sections 67.750, 67.1360, 67.1706, 67.1712, 67.1715, 67.1721, 67.1742, 67.1754, 67.2500, 67.2510, 71.625, 92.338, 144.190, 144.805, and 182.802, RSMo, are repealed and thirty-five new sections enacted in lieu thereof, to be known as sections 67.750, 67.1360, 67.1706, 67.1712, 67.1715, 67.1721, 67.1742, 67.1754, 67.2500, 67.2510, 67.5000, 67.5002, 67.5004, 67.5006, 67.5008, 67.5010, 67.5012, 67.5014, 67.5016, 67.5018, 67.5020, 67.5022, 67.5024, 67.5026, 67.5028, 67.5030, 67.5032, 67.5034, 67.5036, 67.5038, 71.625, 92.338, 144.190, 144.805, and 182.802, to read as follows:

67.750. As used in sections 67.750 to 67.799 and sections 67.1700 to 67.1769, the following terms mean:

(1) "Board", any board, commission, committee or council appointed or designated to carry out the provisions of sections 67.750 to 67.799 and sections 67.1700 to 67.1769;

(2) "County", any county or any city not within a county;

(3) "District", any regional recreational district proposed or created pursuant to sections 67.750 to 67.799 and sections 67.1700 to 67.1769;

(4) "Executive", any mayor, county executive, presiding commissioner, or other chief executive of a county;

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

10 (5) **"Gateway Arch grounds", the Jefferson National Expansion Memorial National**
11 **Historic Site as defined by the United States Department of the Interior, and related public**
12 **property and improvements;**

13 (6) "Governing body", any city council, county commission, board of aldermen, county
14 council, board of education or township board;

15 [(6)] (7) "Metropolitan district", any metropolitan park and recreation district established
16 pursuant to sections 67.1700 to 67.1769;

17 [(7)] (8) "Political subdivision", any county, township, city, incorporated town or village
18 in the state of Missouri, and any school district in any county of the first classification without
19 a charter form of government with a population of one hundred thousand or more inhabitants
20 which contains all or part of a city with a population of three hundred fifty thousand or more
21 inhabitants;

22 [(8)] (9) "Regional recreation fund" or "metropolitan park and recreation fund", the fund
23 held in the treasury of the county providing the largest financial contribution to the district or
24 metropolitan district, as appropriate, which shall be the repository for all taxes and other moneys
25 raised by or for the regional recreation district or metropolitan park and recreation district
26 pursuant to sections 67.792 to 67.799 and sections 67.1700 to 67.1769.

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

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

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

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

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

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

- 19 (6) Any city having a population of less than two hundred fifty inhabitants in a county
20 of the fourth classification having a population of greater than forty-eight thousand inhabitants;
- 21 (7) Any fourth class city having a population of more than two thousand five hundred
22 but less than three thousand inhabitants in a county of the third classification having a population
23 of more than twenty-five thousand but less than twenty-seven thousand inhabitants;
- 24 (8) Any third class city with a population of more than three thousand two hundred but
25 less than three thousand three hundred located in a county of the third classification having a
26 population of more than thirty-five thousand but less than thirty-six thousand;
- 27 (9) Any county of the second classification without a township form of government and
28 a population of less than thirty thousand;
- 29 (10) Any city of the fourth class in a county of the second classification without a
30 township form of government and a population of less than thirty thousand;
- 31 (11) Any county of the third classification with a township form of government and a
32 population of at least twenty-eight thousand but not more than thirty thousand;
- 33 (12) Any city of the fourth class with a population of more than one thousand eight
34 hundred but less than two thousand in a county of the third classification with a township form
35 of government and a population of at least twenty-eight thousand but not more than thirty
36 thousand;
- 37 (13) Any city of the third class with a population of more than seven thousand two
38 hundred but less than seven thousand five hundred within a county of the third classification with
39 a population of more than twenty-one thousand but less than twenty-three thousand;
- 40 (14) Any fourth class city having a population of more than two thousand eight hundred
41 but less than three thousand one hundred inhabitants in a county of the third classification with
42 a township form of government having a population of more than eight thousand four hundred
43 but less than nine thousand inhabitants;
- 44 (15) Any fourth class city with a population of more than four hundred seventy but less
45 than five hundred twenty inhabitants located in a county of the third classification with a
46 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;
- 47 (16) Any third class city with a population of more than three thousand eight hundred
48 but less than four thousand inhabitants located in a county of the third classification with a
49 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;
- 50 (17) Any fourth class city with a population of more than four thousand three hundred
51 but less than four thousand five hundred inhabitants located in a county of the third classification
52 without a township form of government with a population greater than sixteen thousand but less
53 than sixteen thousand two hundred inhabitants;

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

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

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

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

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

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

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

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

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

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

87 (28) Any city of the fourth classification with more than six thousand three hundred but
88 fewer than six thousand five hundred inhabitants and located in more than one county through
89 the creation of a tourism district which may include, in addition to the geographic area of such

90 city, the area encompassed by the portion of the school district, located within a county of the
91 first classification with more than ninety-three thousand eight hundred but fewer than
92 ninety-three thousand nine hundred inhabitants, having an average daily attendance for school
93 year 2005-06 between one thousand eight hundred and one thousand nine hundred;

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

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

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

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

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

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

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

118 **(36) Any city of the fourth classification with more than five thousand but fewer**
119 **than five thousand five hundred inhabitants and located in any county with a charter form**
120 **of government and with more than two hundred thousand but fewer than three hundred**
121 **fifty thousand inhabitants.**

122 2. The governing body of any city or county listed in subsection 1 of this section may
123 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels,
124 bed and breakfast inns and campgrounds and any docking facility which rents slips to
125 recreational boats which are used by transients for sleeping, which shall be at least two percent,

126 but not more than five percent per occupied room per night, except that such tax shall not
127 become effective unless the governing body of the city or county submits to the voters of the city
128 or county at a state general, primary or special election, a proposal to authorize the governing
129 body of the city or county to impose a tax pursuant to the provisions of this section and section
130 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any
131 charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law
132 and the proceeds of such tax shall be used by the city or county solely for funding the promotion
133 of tourism. Such tax shall be stated separately from all other charges and taxes.

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

67.1712. **1.** The governing body of any county located within the proposed metropolitan
2 district is hereby authorized to impose by ordinance a one-tenth of one cent sales tax on all retail
3 sales subject to taxation pursuant to sections 144.010 to 144.525 for the purpose of funding the
4 creation, operation and maintenance of a metropolitan park and recreation district.

2. In addition to the tax authorized in subsection 1 of this section, the governing
6 **body of any county located within the metropolitan district as of January 1, 2012, is**
7 **authorized to impose by ordinance an incremental sales tax of up to three-sixteenths of one**
8 **cent on all retail sales subject to taxation under sections 144.010 to 144.525 for the purpose**
9 **of funding the operation and maintenance of the metropolitan park and recreation district.**
10 **Such incremental sales tax shall not be implemented unless approved by the voters of the**
11 **county with the largest population within the district and at least one other such county**
12 **under subsection 2 of section 67.1715.**

3. The [tax] taxes authorized by sections 67.1700 to 67.1769 shall be in addition to all
14 other sales taxes allowed by law. The governing body of any county within the [proposed]
15 metropolitan district enacting such an ordinance shall submit to the voters of such county a
16 proposal to approve its ordinance imposing **or increasing** the tax. Such ordinance shall become
17 effective only after the majority of the voters voting on such ordinance approve such ordinance.

18 The provisions of sections 32.085 and 32.087 shall apply to any tax **and increase in tax**
19 approved pursuant to this section and sections 67.1715 to 67.1721.

20 **67.1715. 1. For the original sales tax of up to one-tenth of one cent authorized in**
21 **subsection 1 of section 67.1712**, the question shall be submitted to the voters in each county of
22 the proposed metropolitan district in substantially the following form:

23 Shall there be organized in the County of , state of Missouri, a metropolitan park
24 and recreation district for the purposes of improving water quality, increasing park safety,
25 providing neighborhood trails, improving, restoring and expanding parks, providing disabled and
26 expanded public access to recreational areas, preserving natural lands for wildlife and
27 maintaining other recreational grounds within the boundaries of such proposed metropolitan
28 district, and shall County join such other of (insert all counties within proposed
29 district) Counties that approve the formation of such a district in their respective counties to form
30 one metropolitan district to be known as ". Metropolitan Park and Recreation District",
31 with funding authority not to exceed one-tenth of one cent sales taxation, subject to an
32 independent annual audit, with fifty percent of such revenue going to the metropolitan district
33 and fifty percent being returned to County for local park improvements, all as authorized
by the (insert name of governing body) of County pursuant to (insert ordinance
number), on the day of (insert month), (insert year)?

34 YES NO

35 **2. For the additional sales tax of up to three-sixteenths of one cent authorized in**
36 **subsection 2 of section 67.1712**, the question shall be submitted to the voters in each county
37 of the proposed metropolitan district in substantially the following form:

38 "SAFE AND ACCESSIBLE ARCH AND PUBLIC PARKS INITIATIVE

39 **For the purpose of increasing safety, security, and public accessibility for the**
40 **Gateway Arch grounds and local, county, and regional parks and trails for families and**
41 **disabled and elderly visitors, and for providing expanded activities and improvements of**
42 **such areas, shall (insert county name) County join such other of (insert names of**
43 **all counties within the metropolitan district considering the increase in sales tax for the**
44 **metropolitan district) to impose a (insert rate) of one cent sales tax in addition to the**
45 **existing one-tenth of one cent sales tax applied to such purposes, with sixty percent of the**
46 **revenues derived from the added tax allocated to the Metropolitan Park and Recreation**
47 **District for Gateway Arch grounds and other regional park and trail improvements, and**
48 **the remaining forty percent allocated to (insert county name) County for local and**
49 **county park improvements as authorized by the (insert governing body name) of**
50 **(insert county name) County under (insert ordinance number), on the (insert day)**

34 **day of (insert month), (insert year), with such tax not to include the sale of food**
35 **and prescription drugs and to be subject to an independent annual public audit?"**.

67.1721. In the event that the proposed metropolitan district consists of more than one
2 county, if a majority of the votes cast on the proposal by the qualified voters voting in a county
3 proposed for inclusion in the metropolitan district are in favor of the proposal, then the
4 metropolitan district shall be deemed organized and that county shall be included in the
5 metropolitan district, but if a majority of the votes cast on the proposal by the qualified voters
6 voting in the county proposed for inclusion are opposed to the proposal, then the county shall not
7 be included in the metropolitan district. After the metropolitan district has been created, counties
8 eligible for inclusion in the metropolitan district and not already included in the metropolitan
9 district may join the metropolitan district after such a proposal is submitted to the voters of the
10 county proposed for subsequent inclusion and such proposal is approved by a majority of the
11 qualified voters voting thereon in the county proposed for inclusion in the manner described in
12 this section and [sections] **subsection 1 of section 67.1715 and in section 67.1718.**

67.1742. A metropolitan park and recreation district shall have the power to:

2 (1) Issue bonds, notes or other obligations for any of the purposes of the district, and to
3 refund such bonds, notes or obligations, as provided in sections 67.1760 to 67.1769. **No bonds,**
4 **notes, or obligations issued to fund activities under subsection 1 of section 67.1754,**
5 **subparagraph b. of paragraph (a) or subparagraph b. of paragraph (b) of subdivision (1)**
6 **of subsection 2 of section 67.1754 or subdivision (2) of subsection 2 of section 67.1754, shall**
7 **be secured by tax revenues allocated under subparagraph a. of paragraph (a) or**
8 **subparagraph a. of paragraph (b) of subdivision (1) of subsection 2 of section 67.1754, and**
9 **no bonds, notes, or obligations issued to fund activities under subparagraph a. of**
10 **paragraph (a) or subparagraph a. of paragraph (b) of subdivision (1) of subsection 2 of**
11 **section 67.1754 shall be secured by tax revenues allocated under subparagraph b. of**
12 **paragraph (a) or subparagraph b. of paragraph (b) of subdivision (1) of subsection 2 of**
13 **section 67.1754 or subdivision (2) of subsection 2 of section 67.1754;**

14 (2) Contract with public and private entities or individuals both within and without the
15 state and shall have the power to contract with the United States or any agency thereof in
16 furtherance of any of the purposes of the district. **Any contract for capital improvement or**
17 **maintenance activities in the area to be improved with tax revenues allocated under**
18 **subparagraph a. of paragraph (a) or subparagraph a. of paragraph (b) of subdivision (1)**
19 **of subsection 2 of section 67.1754 shall require the concurrent approval of the metropolitan**
20 **district, the public entity owning or controlling the real property being improved or**
21 **maintained, and the public or not-for-profit entities directly providing supplemental**
22 **funding for such contract, and all such capital improvements or maintenance activities**

23 **shall be constructed and performed in accordance with a comprehensive capital**
24 **improvements program agreement approved by the metropolitan district before the vote**
25 **of the public relating to a sales tax authorized in subsection 2 of section 67.1712;**

26 (3) Own, hold, control, lease, purchase from willing sellers, contract and sell any and all
27 rights in land, buildings, improvements, and any and all other real, personal or mixed property,
28 provided that real property within a county may only be purchased by the metropolitan district
29 if a majority of the board members from the county in which such real property is located
30 consent to such acquisition;

31 (4) Receive property, both real and personal, or money which has been granted, donated,
32 devised or bequeathed to the district;

33 (5) Establish and collect reasonable charges for the use of the facilities of the district;
34 and

35 (6) Maintain an office and staff at such place or places in this state as it may designate
36 and conduct such business and operations as is necessary to fulfill the district's duties pursuant
37 to sections 67.1700 to 67.1769.

67.1754. 1. The sales tax authorized in sections 67.1712 to 67.1721 shall be collected
2 and allocated as follows:

3 (1) Fifty percent of the sales taxes collected from each county shall be deposited in the
4 metropolitan park and recreational fund to be administered by the board of directors of the
5 district to pay costs associated with the establishment, administration, operation and maintenance
6 of public recreational facilities, parks, and public recreational grounds associated with the
7 district. Costs for office administration beginning in the second fiscal year of district operations
8 may be up to but shall not exceed fifteen percent of the amount deposited pursuant to this
9 subdivision;

10 (2) Fifty percent of the sales taxes collected from each county shall be returned to the
11 source county for park purposes, except that forty percent of such fifty percent amount shall be
12 reserved for distribution to municipalities within the county in the form of grant revenue-sharing
13 funds. Each county in the district shall establish its own process for awarding the grant proceeds
14 to its municipalities for park purposes provided the purposes of such grants are consistent with
15 the purpose of the district. In the case of a county of the first classification with a charter form
16 of government having a population of at least nine hundred thousand inhabitants, such grant
17 proceeds shall be awarded to municipalities by a municipal grant commission as described in
18 section 67.1757; in such county, notwithstanding other provisions to the contrary, the grant
19 proceeds may be used to fund any recreation program or park improvement serving municipal
20 residents and for such other purposes as set forth in section 67.1757.

21 **2. The sales tax authorized under subsection 2 of section 67.1712 shall be collected**
22 **and allocated as follows:**

23 **(1) Sixty percent of the sales taxes collected from all counties shall be deposited in**
24 **a separate metropolitan park and recreational fund to be administered by the board of**
25 **directors of the metropolitan district to pay costs associated with the administration,**
26 **operation, and maintenance of public recreational facilities, parks, and public recreational**
27 **grounds associated with the metropolitan district. Of this amount:**

28 **(a) For a period ending twenty years after the issuance of any bonds issued for the**
29 **purpose of improving and maintaining the Gateway Arch grounds, but no later than**
30 **twenty-three years after the effective date of the incremental sales tax as approved by voter**
31 **initiative under subsection 2 of section 67.1715:**

32 **a. Fifty percent shall be apportioned to accessibility, safety, improvement, and**
33 **maintenance of the Gateway Arch grounds; and**

34 **b. Fifty percent shall be apportioned to accessibility, safety, improvement, and**
35 **maintenance of park projects other than the Gateway Arch grounds;**

36 **(b) After the period described in paragraph (a) of this subdivision:**

37 **a. Twenty percent shall be apportioned to accessibility, safety, improvement, and**
38 **maintenance of the Gateway Arch grounds; and**

39 **b. Eighty percent shall be apportioned to accessibility, safety, improvement, and**
40 **maintenance of park projects other than the Gateway Arch grounds;**

41 **(c) Costs for office administration beginning in the second fiscal year of collection**
42 **and allocation may be up to but shall not exceed fifteen percent of the amount deposited**
43 **under this subdivision;**

44 **(2) Forty percent of the sales taxes collected from each county shall be returned to**
45 **the source county for park purposes, except that forty percent of the amount allocated to**
46 **each source county shall be reserved for distribution to municipalities within the county**
47 **in the form of grant-sharing funds. Each county in the metropolitan district shall establish**
48 **its own process for awarding the grant proceeds to its municipalities for park purposes,**
49 **provided the purposes of such grants are consistent with the purpose of the metropolitan**
50 **district. In the case of any county with a charter form of government and with more than**
51 **nine hundred fifty thousand inhabitants, such grant proceeds shall be awarded to**
52 **municipalities by a municipal grant commission as described in section 67.1757, and in**
53 **such county, notwithstanding any other provision of law to the contrary, such grant**
54 **proceeds may be used to fund any recreation program or park improvement serving**
55 **municipal residents and for such other purposes as set forth in section 67.1757.**

56 **3. At a general election occurring not less than six months before the expiration of**
57 **twenty years after issuance of any bonds issued for the purpose of improving and**
58 **maintaining the Gateway Arch grounds, but no later than twenty-three years after the**
59 **effective date of the incremental sales tax as approved by voter initiative under subsection**
60 **2 of section 67.1715, the governing body of any county within the metropolitan district**
61 **whose voters approved such incremental tax shall submit to its voters a proposal to**
62 **reauthorize such tax after the expiration of such period. The form of the question shall be**
63 **determined by the metropolitan district. Such reauthorization shall become effective only**
64 **after a majority of the voters of each such county who vote on such reauthorization**
65 **approve the reauthorization.**

67.2500. 1. A theater, cultural arts, and entertainment district may be established in the
2 manner provided in section 67.2505 by the governing body of any county, city, town, or village
3 that has adopted transect-based zoning under chapter 89, any county described in this subsection,
4 or any city, town, or village that is within such counties:

5 (1) Any county with a charter form of government and with more than two hundred fifty
6 thousand but less than three hundred fifty thousand inhabitants;

7 (2) Any county of the first classification with more than ninety-three thousand eight
8 hundred but fewer than ninety-three thousand nine hundred inhabitants;

9 (3) Any county of the first classification with more than one hundred eighty-four
10 thousand but fewer than one hundred eighty-eight thousand inhabitants;

11 (4) Any county with a charter form of government and with more than six hundred
12 thousand but fewer than seven hundred thousand inhabitants;

13 (5) Any county of the first classification with more than one hundred thirty-five thousand
14 four hundred but fewer than one hundred thirty-five thousand five hundred inhabitants;

15 (6) Any county of the first classification with more than one hundred four thousand six
16 hundred but fewer than one hundred four thousand seven hundred inhabitants;

17 **(7) Any county of the first classification with more than eighty-three thousand but**
18 **fewer than ninety-two thousand inhabitants and with a home rule city with more than**
19 **seventy-six thousand but fewer than ninety-one thousand inhabitants as the county seat.**

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

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

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

25 (2) "Qualified electors", "qualified voters", or "voters", registered voters residing within
26 the district or subdistrict, or proposed district or subdistrict, who have registered to vote pursuant

27 to chapter 115 or, if there are no persons eligible to be registered voters residing in the district
28 or subdistrict, proposed district or subdistrict, property owners, including corporations and other
29 entities, that are owners of real property;

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

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

67.2510. As a complete alternative to the procedure establishing a district set forth in
2 section 67.2505, a theater, cultural arts, and entertainment district may be established in the
3 manner provided in section 67.2515 by a circuit court with jurisdiction over any county, city,
4 town, or village that has adopted transect-based zoning under chapter 89, any county described
5 in this section, or any city, town, or village that is within such counties:

6 (1) Any county with a charter form of government and with more than two hundred fifty
7 thousand but less than three hundred fifty thousand inhabitants;

8 (2) Any county of the first classification with more than ninety-three thousand eight
9 hundred but fewer than ninety-three thousand nine hundred inhabitants;

10 (3) Any county of the first classification with more than one hundred eighty-four
11 thousand but fewer than one hundred eighty-eight thousand inhabitants;

12 (4) Any county with a charter form of government and with more than six hundred
13 thousand but fewer than seven hundred thousand inhabitants;

14 (5) Any county of the first classification with more than one hundred thirty-five thousand
15 four hundred but fewer than one hundred thirty-five thousand five hundred inhabitants;

16 (6) Any county of the first classification with more than one hundred four thousand six
17 hundred but fewer than one hundred four thousand seven hundred inhabitants;

18 (7) **Any county of the first classification with more than eighty-three thousand but**
19 **fewer than ninety-two thousand inhabitants and with a home rule city with more than**
20 **seventy-six thousand but fewer than ninety-one thousand inhabitants as the county seat.**

67.5000. A parks, trails, and greenways district may be created, incorporated, and
2 **managed pursuant to sections 67.5000 to 67.5038 and once created may exercise the powers**
3 **given to that district pursuant to section 67.5006. A district shall include a county with a**
4 **charter form of government and with more than six hundred thousand but fewer than**
5 **seven hundred thousand inhabitants. Any recreation system or public parks system that**
6 **exists within a district established pursuant to sections 67.5000 to 67.5038 shall remain in**
7 **existence with the same powers and responsibilities it had prior to the establishment of**
8 **such district. Nothing in sections 67.5000 to 67.5038 shall be construed in any manner to**
9 **limit or prohibit:**

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

12 **(2) Any powers and responsibilities of any park or recreation system provided by**
13 **state law.**

67.5002. When a district authorized by section 67.5000 is created, it shall be a body
2 **corporate and a political subdivision of this state and the district shall be known as ". . .**
3 **. . . . Parks, Trails, and Greenways District". In that name, the district may sue and be**
4 **sued, issue bonds and levy and collect taxes or fees pursuant to the limitations of sections**
5 **67.5000 to 67.5038.**

67.5004. Each district established pursuant to sections 67.5000 to 67.5033 shall be
2 **responsible for the planning, development, operation, and maintenance of a public system**
3 **of interconnecting trails, open spaces, greenways, and parks throughout the county**
4 **comprising such district, except as otherwise specifically provided for by statute. The**
5 **powers and responsibilities of the district shall be supplemental to, but shall not be a**
6 **substitute for, the powers and responsibilities of other parks and recreation systems**
7 **located within the district or for the powers of other conservation and environmental**
8 **regulatory agencies. Nothing in this section shall be interpreted to give any district the**
9 **authority to regulate water quality, watershed, or land use issues in the county comprising**
10 **the district.**

67.5006. A parks, trails, and greenways district shall have the power to:

2 **(1) Prepare or cause to be prepared and adopt a plan or plans for interconnecting**
3 **systems of public trails, open spaces, greenways, and parks throughout the county**
4 **comprising the district;**

5 **(2) Develop, supervise, improve, maintain, and take custody of an interconnecting**
6 **system of public parks, trails, open spaces, greenways, and recreational facilities owned,**
7 **operated, managed, or maintained by that district;**

8 **(3) Issue bonds, notes, or other obligations in furtherance of any power or duty of**
9 **a district and to refund those bonds, notes, or obligations, as provided in sections 67.5032**
10 **to 67.5036;**

11 **(4) Contract with public and private entities, including other parks and recreation**
12 **agencies, or individuals both within and without the state and shall have the power to**
13 **contract with the United States or any agency thereof in furtherance of any power or duty**
14 **of the district;**

15 **(5) Lease, purchase, own, hold, control, contract, and sell any and all rights in land,**
16 **buildings, improvements, and any and all other real, personal, or property that is a**

17 combination of both; provided that, real property within a county may only be purchased
18 by a district if a majority of the board members consent to that purchase;

19 (6) Receive property, both real and personal, or money that has been granted,
20 donated, devised, or bequeathed to the district;

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

24 (8) Establish and collect reasonable charges for the use of the facilities of the
25 district;

26 (9) Maintain an office and staff at any place or places in this state as the district
27 may designate and conduct its business and operations as is necessary to fulfill that
28 district's duties, pursuant to sections 67.5000 to 67.5038; and

29 (10) Appoint, when the district board determines it is appropriate, advisory
30 committees to assist the district board in the exercise of the power and duties vested in the
31 district.

67.5008. A question, in substantially the following form, may be submitted to the
2 voters in each county authorized to establish a district:

3 "Shall there be organized in the County of, state of Missouri, a parks, trails,
4 and greenways district for the purposes of planning, developing, supervising, improving,
5 maintaining, and taking custody of an interconnecting system of public parks, trails, open
6 spaces, greenways, and recreational facilities within the boundaries of that district to be
7 known as ". Parks, Trails, and Greenways District", and further shall a local sales
8 tax of one tenth of one cent be levied and collected in County for the support of this
9 parks, trails, and greenways district, with forty-five percent of that revenue going to the
10 district and fifty-five percent being returned to County and the cities within the
11 County for local park improvements?

12 YES NO"

67.5010. If a majority of the votes cast by the qualified voters voting on the question
2 submitted pursuant to section 67.5008 voted YES, then that district shall be deemed
3 created. However, if a majority of the qualified voters cast NO votes, that district shall not
4 be deemed created unless and until another question of whether to authorize the creation
5 of a district and impose the one-tenth of one cent local sales tax is submitted to the
6 qualified voters of that county and that question is approved by a majority of the qualified
7 voters voting thereon.

67.5012. The governing body of any county located within a district established
2 pursuant to sections 67.5000 to 67.5038 is authorized to impose by order, ordinance, or

3 otherwise a one-tenth of one cent local sales tax on all retail sales subject to taxation
4 pursuant to sections 144.010 to 144.525 for the purpose of funding activities that are
5 consistent with the powers and duties of a district, as set forth in section 67.5006. The tax
6 authorized by this section shall be in addition to all other sales taxes allowed by law. The
7 provisions of sections 32.085 and 32.087 shall apply to each local sales tax approved
8 pursuant to sections 67.5000 to 67.5038. The question of whether to continue to impose the
9 one-tenth of one cent local sales tax authorized under this section shall be submitted to the
10 voters of the county every twenty-three years after the voters of that county approved the
11 initial imposition of the tax.

67.5014. The local sales tax authorized in section 67.5012 shall be collected and
2 allocated in the district as follows:

3 (1) Forty-five percent of the local sales taxes collected as described in section
4 67.5012 shall be deposited by the department of revenue in the parks, trails, and greenways
5 district fund to be administered by the board of directors of that district to pay costs
6 associated with the planning, development, supervision, improvement, maintenance, and
7 custody of an interconnecting system of public parks, trails, open space, greenways, and
8 recreational facilities within the boundaries of that district. Up to five percent of the
9 amount deposited in that parks, trails, and greenways fund shall be used for grants to local
10 public agencies to be used for activities that are consistent with the district's powers and
11 duties as set forth in section 67.5006. Costs for office and project administration may be
12 up to, but shall not exceed, fifteen percent of the amount deposited in a district fund
13 pursuant to this subdivision;

14 (2) Fifteen percent of the local sales taxes collected as described in section 67.5012
15 shall be distributed by the department of revenue to the county to be used for planning,
16 development, supervision, improvement, maintenance, and custody of public parks, trails,
17 open spaces, greenways, and recreational facilities within the boundaries of a district; and

18 (3) Forty percent of the local sales taxes collected as described in section 67.5012
19 shall be distributed by the department of revenue to each of the cities in that county, in
20 proportion to each city's relative local sales tax contribution, to be used for planning,
21 development, supervision, improvement, maintenance, and custody of public parks, trails,
22 open spaces, greenways, and recreational facilities within the boundaries of a district.

67.5016. 1. Any county levying a local sales tax under the authority of sections
2 67.5000 to 67.5038 shall not administer or collect the tax locally, but shall utilize the
3 services of the state department of revenue to administer, enforce, and collect the tax. The
4 sales tax shall be administered, enforced, and collected in the same manner and by the
5 same procedure as other local sales taxes are levied and collected and shall be in addition

6 to any other sales tax authorized by law. Except as modified in this section, all provisions
7 of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to this section.

8 **2. Upon receipt of a certified copy of a resolution from the county authorizing the**
9 **levy of a local sales tax, which resolution shall state the name of the district in which that**
10 **county is included, the director of the department of revenue shall cause this tax to be**
11 **collected at the same time and in the same manner provided for the collection of the state**
12 **sales tax. All moneys derived from this local sales tax imposed under the authority of**
13 **sections 67.5000 to 67.5038 and collected under the provisions of this section by the director**
14 **of revenue shall be credited to a fund established for the district, which is hereby**
15 **established in the state treasury, under the name of that district, as established. Any**
16 **refund due on any local sales tax collected pursuant to section 67.5000 to 67.5038 shall be**
17 **paid out of the sales tax refund fund and reimbursed by the director of revenue from the**
18 **sales tax revenue collected under this section. All local sales tax revenue derived from the**
19 **authority granted by sections 67.5000 to 67.5038 and collected from within any county,**
20 **under this section, shall be remitted at least quarterly by the director of revenue to the**
21 **district established by sections 67.5000 to 67.5038, the source county included in the district**
22 **and the cities in that county, in the percentages set forth in section 67.5014.**

67.5018. 1. The treasurer of the board of each district created shall keep accurate
2 **accounts of all receipts and disbursements. The receipts and disbursements of each district**
3 **created by sections 67.5000 to 67.5038 shall be audited yearly by a certified or licensed**
4 **public accountant and the report of the audit shall be approved by the board of each**
5 **district created. Upon board approval, the report shall be available for inspection.**

6 **2. The accounts of the district shall be open at any reasonable time for inspection**
7 **by duly authorized representatives of the county and cities included within the**
8 **jurisdictional boundaries of that district.**

9 **3. Annually, no later than one hundred twenty days after the close of each district's**
10 **fiscal year, the board of each district created by sections 67.5000 to 67.5038 shall cause to**
11 **be prepared a report on the operations and transactions conducted by that district during**
12 **the preceding year. The report shall be an open record and shall be submitted to the**
13 **governing bodies of each city and county within the jurisdictional boundaries of that**
14 **district commencing the year following the year in which the district is created. The board**
15 **of each district shall take those actions as are reasonably required to make this report**
16 **readily available to the public.**

67.5020. Notwithstanding the provisions of section 99.845 to the contrary, the
2 **revenues from the local sales taxes imposed under the authority set forth in section 67.5012**

3 shall not be allocated to and paid by the state department of revenue to any special
4 allocation fund established by any municipality under sections 99.800 to 99.865.

67.5022. 1. When a district is created pursuant to sections 67.5000 to 67.5038, the
2 district shall be governed by a board of directors. The presiding commissioner or elected
3 county executive of the county with a charter form of government and with more than six
4 hundred thousand but fewer than seven hundred thousand inhabitants shall appoint one
5 member of the district's board of directors chosen from the residents of that county. The
6 mayor of the largest city in that county shall appoint two persons from the residents of that
7 city in that county, and the mayors of the next five most populous cities in the county shall,
8 on a rotating basis and in accordance with subsection 2 of this section, appoint four
9 persons from the residents of those respective cities in that county to serve on the board.

10 2. The mayors of the second through sixth most populous cities in that county, as
11 determined by the most recent decennial census, shall appoint the board members from the
12 residents of those cities in the county by December 15 of each year. Representation on the
13 board from these second through sixth most populous cities shall be on a rotating basis, as
14 follows. In the initial year:

15 (1) The second most populous city shall be represented on the board, and that
16 member shall serve for a term of one year;

17 (2) The third most populous city shall be represented on the board, and that
18 member shall serve for a term of two years;

19 (3) The fourth most populous city shall be represented on the board, and that
20 member shall serve for a term of three years;

21 (4) The fifth most populous city shall be represented on the board, and that
22 member shall serve for a term of four years; and

23 (5) The sixth most populous city shall not be represented on the board.
24

25 In the second year, the sixth most populous city shall be represented on the board, and the
26 member shall serve for a term of four years. In that second year, the second most populous
27 city shall have no representation on the board. Membership on the board shall rotate in
28 this manner every year thereafter, with each of the second through sixth most populous
29 cities not being represented on the board, in this alternating basis, one of every succeeding
30 four years.

31 3. The board members appointed to a district shall hold office for four-year terms;
32 provided that, initial terms of the representative of the second through the sixth most
33 populous cities in the county shall be of the staggered lengths as set forth in subsection 2
34 of this section. On the expiration of the initial terms of appointment and on the expiration

35 of any subsequent term, the resulting vacancies shall be filled by the chief elected official
36 of each of the represented cities and the county. All vacancies on the board shall be filled
37 in the same manner for the duration of the term being filled. Board members shall serve
38 until their successors are named and the successors have commenced their terms as board
39 members. Board members shall be eligible for reappointment.

40 4. The chief elected official of each city or county that has membership on the board
41 of a district may replace a board member representing that elected official's city or county
42 at any time, in that elected official's sole discretion. Upon this removal, the chief elected
43 official shall appoint another individual to represent that city or county on the board of
44 directors of the district.

67.5024. Promptly after their appointment, the initial board members of a district
2 created pursuant to sections 67.5000 to 67.5038 shall hold an organizational meeting at
3 which they shall elect a president, secretary, treasurer, and any other officers from among
4 their number as they may deem necessary. The members shall make and adopt bylaws,
5 rules, and regulations for their guidance, as may be expedient and not inconsistent with
6 sections 67.5000 to 67.5038.

67.5026. Board members shall be citizens of the United States and shall reside
2 within the county or city, as the case may be, from which they are appointed. No board
3 member shall receive compensation for performance of duties as a board member. No
4 board member shall be financially interested directly or indirectly in any contract entered
5 into pursuant to sections 67.5000 to 67.5038.

67.5028. When a public highway, street, or road extends into or through a public
2 trail, trail area, greenway, or park area of a district, or when a public highway, street, or
3 road forms all or part of a suitable connection between two or more public trails, trail
4 areas, or park areas within a district, and it is advisable by the board to make alterations
5 in the route or width of the highway or to grade, drain, pave, or otherwise improve the
6 highway, the board may enter into agreements, consistent with the purposes of that
7 district, with the public authorities in control of the portion of the highway, street, or road
8 that lies within any, or forms any part of, a connecting link to and between any, public
9 trail, trail area, or park area of a district. Any agreement with any such public authority
10 shall follow the procedure authorized by law for dealing with that authority, and any
11 agreement shall provide for the payment by the board of an agreed-upon portion of the
12 costs of that agreement. This section shall not alter the legal status of that highway, street,
13 or road in any way.

67.5030. No district created pursuant to sections 67.5000 to 67.5038 shall be
2 authorized to exercise the power of eminent domain.

67.5032. 1. Bonds of a district authorized by sections 67.5000 to 67.5038 shall be issued pursuant to a resolution adopted by the board of directors of that district, which resolution shall set out the estimated cost to that district of the proposed improvements, and shall further set out the amount of bonds to be issued, their purpose or purposes, their date or dates, denomination or denominations, rate or rates of interest, time or times of payment, both of principal and of interest, place or places of payment, and all other details in connection with those bonds. These bonds may be subject to provision for redemption prior to maturity, with or without premium, and at the times and upon the conditions as may be provided by the resolution.

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

3. These bonds may be payable to bearer, may be registered or coupon bonds and, if payable to bearer, may contain any registration provisions as to either principal and interest, or principal only, as may be provided in the resolution authorizing those bonds, which resolution may also provide for the exchange of registered and coupon bonds. These bonds and any coupons attached thereto shall be signed in the manner and by the officers of the district as may be provided by the resolution authorizing the bonds. A district may provide for the replacement of any bond that has become mutilated, destroyed, or lost.

4. Bonds issued by a district shall be payable as to principal, interest and redemption premium, if any, out of all or any part of the issuing district's parks, trails, and greenways fund, including revenues derived from local sales taxes and any other monies held by that district. Neither the board members nor any person executing the bonds shall be personally liable on those bonds by reason of the issuance of those bonds. Bonds issued pursuant to this section or section 67.5034 shall not constitute a debt, liability or obligation of this state, or any political subdivision of this state, nor shall any of these obligations be a pledge of the faith and credit of this state, but shall be payable solely from the revenues and assets held by the issuing district. The issuance of bonds pursuant to this section or section 67.5034 shall not directly, indirectly or contingently obligate this state or any political subdivision of this state, other than the district issuing the bonds, to levy any form of taxation for those bonds or to make any appropriation for their payment. Each obligation or bond issued pursuant to this section or section 67.5034 shall contain, on its face, a statement to the effect that the issuing district shall not be obligated to pay those bonds nor the interest on those bonds, except from the revenues received by the issuing

37 **district or assets of that district lawfully pledged for that district, and that neither the good**
38 **faith and credit nor the taxing power of this state or of any political subdivision of this**
39 **state, other than the issuing district, is pledged to the payment of the principal of or the**
40 **interest on that obligation or bond. The proceeds of these bonds shall be disbursed in the**
41 **manner and pursuant to the restrictions the district may provide in the resolution**
42 **authorizing the issuance of those bonds.**

67.5034. 1. A district may issue negotiable refunding bonds for the purpose of
2 **refunding, extending or unifying the whole or any part of any bonds of a district then**
3 **outstanding, or any bonds, notes or other obligations issued by any other public agency,**
4 **public body or political subdivision in connection with any facilities to be acquired, leased**
5 **or subleased by that district, which refunding bonds shall not exceed the amount necessary**
6 **to refund the principal of the outstanding bonds to be refunded and the accrued interest**
7 **on those bonds to the date of that refunding, together with any redemption premium,**
8 **amounts necessary to establish reserve and escrow funds and all costs and expenses**
9 **incurred in connection with the refunding. The board shall provide for the payment of**
10 **interest and principal of any refunding bonds in the same manner as was provided for the**
11 **payment of interest and principal of the bonds refunded.**

12 **2. In the event that any of the board members or officers of a district whose**
13 **signatures appear on any bonds or coupons shall cease to be on the board or cease to be**
14 **an officer before the delivery of those bonds, those signatures shall remain valid and**
15 **sufficient for all purposes, the same as if that board member or officer had remained in**
16 **office until the delivery of those bonds.**

67.5036. Each district is hereby declared to be performing a public function and
2 **bonds of a district are declared to be issued for an essential public and governmental**
3 **purpose and, accordingly, interest on those bonds and income from those bonds shall be**
4 **exempt from income taxation by this state.**

67.5038. All purchases by a district in excess of ten thousand dollars used in the
2 **construction or maintenance of any public recreational facility, trail, park, or greenway**
3 **in that district shall be made pursuant to the lowest and best bid standard as provided in**
4 **section 34.040 or pursuant to the lowest and best proposal standard as provided in section**
5 **34.042. The board of any district shall have the same discretion, powers and duties as**
6 **granted to the commissioner of administration by sections 34.040 and 34.042.**

71.625. 1. The timely payment of a license tax due to any municipal corporation in this
2 **state, or any county pursuant to section 66.300, which is delivered by United States mail to the**
3 **municipality or county office designated by such municipality or county office to receive such**
4 **payments, shall be deemed paid as of the postmark date stamped on the envelope or other cover**

5 in which such payment is mailed. In the event any payment of tax due is sent by registered or
6 certified mail, the date of the registration or certification shall be deemed the postmark date. No
7 additional tax, penalty or interest shall be imposed by any municipality or county on any taxpayer
8 whose payment is delivered by United States mail, if the postmark date stamped on the envelope
9 or other cover containing such payment falls within the prescribed period on or before the
10 prescribed date, including any extension granted, for making the payment. When the last day for
11 making any license tax payment, including extensions, falls on a Saturday, a Sunday, or a legal
12 holiday in this state, the payment shall be considered timely if the payment is made on the next
13 succeeding day which is not a Saturday, Sunday or legal holiday.

14 **2. Except as otherwise provided by law, the interest provisions of section 144.170**
15 **and penalty provisions of section 144.250 relating to delinquent sales taxes shall apply to**
16 **delinquent taxes due as a result of the imposition of a license tax by any municipal**
17 **corporation. The limitation for bringing suit for the collection of the delinquent tax and**
18 **penalty shall be the same as that provided in sections 144.010 to 144.510.**

92.338. 1. All applicable provisions contained in sections 144.010 to 144.510 governing
2 the state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the
3 collection of the tax imposed by sections 92.325 to 92.340, except as modified in sections 92.325
4 to 92.340.

5 2. All exemptions granted to agencies of government, organizations, persons and to the
6 sale of certain articles and items of tangible personal property and taxable services under the
7 provisions of sections 144.010 to 144.510 are hereby made applicable to the imposition and
8 collection of the tax imposed by sections 92.325 to 92.340. **Notwithstanding the provisions**
9 **of this subsection, the governing body of any city that imposes a convention and tourism**
10 **tax pursuant to sections 92.325 to 92.340 may pass an ordinance and seek voter approval**
11 **to collect the tax from certain transient guests who are otherwise exempt under this**
12 **subsection. Such proposition shall be submitted to the voters at a citywide general or**
13 **primary election or at a special election called for that purpose. It shall be submitted in**
14 **a form set by the governing body.**

15 3. **Except as provided in subsection 2 of this section,** the same sales tax permit,
16 exemption certificate and retail certificate required by sections 144.010 to 144.510 for the
17 administration and collection of the state sales tax shall satisfy the requirements of sections
18 92.325 to 92.340, and no additional permit or exemption certificate or retail certificate shall be
19 required; except that the director of revenue may prescribe a form of exemption certificate for
20 an exemption from the tax imposed by sections 92.325 to 92.340.

21 4. The person, firm or corporation subject to any tax imposed pursuant to sections 92.325
22 to 92.340 shall collect the tax from the transient guests and patrons of the food establishment and

23 each such transient guest and patron of the food establishment shall pay the amount of the tax
24 due to the person, firm or corporation required to collect the tax. The city shall permit the person
25 required to remit the tax to deduct and retain an amount equal to two percent of the taxes
26 collected. The city governing body may either require the license collector of the city to collect
27 the tax imposed by sections 92.325 to 92.340 or may enter into an agreement with the director
28 of revenue to have the director collect such tax on behalf of the city. In the event such an
29 agreement is entered into, the director of revenue shall perform all functions incident to the
30 collection, enforcement and operation of such tax, and the director shall collect the tax on behalf
31 of the city and shall transfer the funds collected to the city license collector, except for an amount
32 not less than one percent nor more than three percent, which shall be retained by the director for
33 costs of collection. If the director of revenue is to collect such tax, the tax shall be collected and
34 reported upon such forms and under such administrative rules and regulations as the director may
35 prescribe. All refunds and penalties as provided in sections 144.010 to 144.525 are hereby made
36 applicable to violations of sections 92.325 to 92.340.

144.190. 1. If a tax has been incorrectly computed by reason of a clerical error or
2 mistake on the part of the director of revenue, such fact shall be set forth in the records of the
3 director of revenue, and the amount of the overpayment shall be credited on any taxes then due
4 from the person legally obligated to remit the tax pursuant to sections 144.010 to 144.525, and
5 the balance shall be refunded to the person legally obligated to remit the tax, such person's
6 administrators or executors, as provided for in section 144.200.

7 2. If any tax, penalty or interest has been paid more than once, or has been erroneously
8 or illegally collected, or has been erroneously or illegally computed, such sum shall be credited
9 on any taxes then due from the person legally obligated to remit the tax pursuant to sections
10 144.010 to 144.525, and the balance, with interest as determined by section 32.065, shall be
11 refunded to the person legally obligated to remit the tax, but no such credit or refund shall be
12 allowed unless duplicate copies of a claim for refund are filed within three years from date of
13 overpayment.

14 3. Every claim for refund must be in writing and signed by the applicant, and must state
15 the specific grounds upon which the claim is founded. Any refund or any portion thereof which
16 is erroneously made, and any credit or any portion thereof which is erroneously allowed, may be
17 recovered in any action brought by the director of revenue against the person legally obligated
18 to remit the tax. In the event that a tax has been illegally imposed against a person legally
19 obligated to remit the tax, the director of revenue shall authorize the cancellation of the tax upon
20 the director's record.

21 4. **Notwithstanding the provisions of section 32.057, a purchaser that originally paid**
22 **sales or use tax to a vendor or seller may submit a refund claim directly to the director of**

23 revenue for such sales or use taxes paid to such vendor or seller and remitted to the
24 director, provided no sum shall be refunded more than once, any such claim shall be
25 subject to any offset, defense, or other claim the director otherwise would have against
26 either the purchaser or vendor or seller, and such claim for refund is accompanied by
27 either:

28 (1) A notarized assignment of rights statement by the vendor or seller to the
29 purchaser allowing the purchaser to seek the refund on behalf of the vendor or seller. An
30 assignment of rights statement shall contain the Missouri sales or use tax registration
31 number of the vendor or seller, a list of the transactions covered by the assignment, the tax
32 periods and location for which the original sale was reported to the director of revenue by
33 the vendor or seller, and a notarized statement signed by the vendor or seller affirming that
34 the vendor or seller has not received a refund or credit, will not apply for a refund or
35 credit of the tax collected on any transactions covered by the assignment, and authorizes
36 the director to amend the seller's return to reflect the refund; or

37 (2) In the event the vendor or seller fails or refuses to provide an assignment of
38 rights statement within sixty days from the date of such purchaser's written request to the
39 vendor or seller, or the purchaser is not able to locate the vendor or seller or the vendor
40 or seller is no longer in business, the purchaser may provide the director a notarized
41 statement confirming the efforts that have been made to obtain an assignment of rights
42 from the vendor or seller. Such statement shall contain a list of the transactions covered
43 by the assignment, the tax periods and location for which the original sale was reported to
44 the director of revenue by the vendor or seller.

45

46 The director shall not require such vendor, seller, or purchaser to submit amended returns
47 for refund claims submitted under the provisions of this subsection. Notwithstanding the
48 provisions of section 32.057, if the seller is registered with the director for collection and
49 remittance of sales tax, the director shall notify the seller at the seller's last known address
50 of the claim for refund. If the seller objects to the refund within thirty days of the date of
51 the notice, the director shall not pay the refund. If the seller agrees that the refund is
52 warranted or fails to respond within thirty days, the director may issue the refund and
53 amend the seller's return to reflect the refund. For purposes of section 32.069, the refund
54 claim shall not be considered to have been filed until the seller agrees that the refund is
55 warranted or thirty days after the date the director notified the seller and the seller failed
56 to respond.

57 5. Notwithstanding the provisions of section 32.057, when a vendor files a refund
58 claim on behalf of a purchaser and such refund claim is denied by the director, notice of

59 **such denial and the reason for the denial shall be sent by the director to the vendor and**
60 **each purchaser whose name and address is submitted with the refund claim form filed by**
61 **the vendor. A purchaser shall be entitled to appeal the denial of the refund claim within**
62 **sixty days of the date such notice of denial is mailed by the director as provided in section**
63 **144.261. The provisions of this subsection shall apply to all refund claims filed after**
64 **August 28, 2012. The provisions of this subsection allowing a purchaser to appeal the**
65 **director's decision to deny a refund claim shall also apply to any refund claim denied by**
66 **the director on or after January 1, 2007, if an appeal of the denial of the refund claim is**
67 **filed by the purchaser no later than September 28, 2012, and if such claim is based solely**
68 **on the issue of the exemption of the electronic transmission or delivery of computer**
69 **software.**

70 **6.** Notwithstanding the provisions of this section, the director of revenue shall authorize
71 direct-pay agreements to purchasers which have annual purchases in excess of seven hundred
72 fifty thousand dollars pursuant to rules and regulations adopted by the director of revenue. For
73 the purposes of such direct-pay agreements, the taxes authorized pursuant to chapters 66, 67, 70,
74 92, 94, 162, 190, 238, 321, and 644 shall be remitted based upon the location of the place of
75 business of the purchaser.

76 **[5.] 7.** Special rules applicable to error corrections requested by customers of mobile
77 telecommunications service are as follows:

78 (1) For purposes of this subsection, the terms "customer", "home service provider",
79 "place of primary use", "electronic database", and "enhanced zip code" shall have the same
80 meanings as defined in the Mobile Telecommunications Sourcing Act incorporated by reference
81 in section 144.013;

82 (2) Notwithstanding the provisions of this section, if a customer of mobile
83 telecommunications services believes that the amount of tax, the assignment of place of primary
84 use or the taxing jurisdiction included on a billing is erroneous, the customer shall notify the
85 home service provider, in writing, within three years from the date of the billing statement. The
86 customer shall include in such written notification the street address for the customer's place of
87 primary use, the account name and number for which the customer seeks a correction of the tax
88 assignment, a description of the error asserted by the customer and any other information the
89 home service provider reasonably requires to process the request;

90 (3) Within sixty days of receiving the customer's notice, the home service provider shall
91 review its records and the electronic database or enhanced zip code to determine the customer's
92 correct taxing jurisdiction. If the home service provider determines that the review shows that
93 the amount of tax, assignment of place of primary use or taxing jurisdiction is in error, the home
94 service provider shall correct the error and, at its election, either refund or credit the amount of

95 tax erroneously collected to the customer for a period of up to three years from the last day of
96 the home service provider's sixty-day review period. If the home service provider determines
97 that the review shows that the amount of tax, the assignment of place of primary use or the taxing
98 jurisdiction is correct, the home service provider shall provide a written explanation of its
99 determination to the customer.

100 [6.] **8.** For all refund claims submitted to the department of revenue on or after
101 September 1, 2003, notwithstanding any provision of this section to the contrary, if a person
102 legally obligated to remit the tax levied pursuant to sections 144.010 to 144.525 has received a
103 refund of such taxes for a specific issue and submits a subsequent claim for refund of such taxes
104 on the same issue for a tax period beginning on or after the date the original refund check issued
105 to such person, no refund shall be allowed. This subsection shall not apply and a refund shall
106 be allowed if an additional refund claim is filed due to any of the following:

107 (1) Receipt of additional information or an exemption certificate from the purchaser of
108 the item at issue;

109 (2) A decision of a court of competent jurisdiction or the administrative hearing
110 commission; or

111 (3) Changes in regulations or policy by the department of revenue.

112 [7.] **9.** Notwithstanding any provision of law to the contrary, the director of revenue shall
113 respond to a request for a binding letter ruling filed in accordance with section 536.021 within
114 sixty days of receipt of such request. If the director of revenue fails to respond to such letter
115 ruling request within sixty days of receipt by the director, the director of revenue shall be barred
116 from pursuing collection of any assessment of sales or use tax with respect to the issue which is
117 the subject of the letter ruling request. For purposes of this subsection, the term "letter ruling"
118 means a written interpretation of law by the director to a specific set of facts provided by a
119 specific taxpayer or his or her agent.

120 [8.] **10.** If any tax was paid more than once, was incorrectly collected, or was incorrectly
121 computed, such sum shall be credited on any taxes then due from the person legally obligated
122 to remit the tax pursuant to sections 144.010 to 144.510, against any deficiency or tax due
123 discovered through an audit of the person by the department of revenue through adjustment
124 during the same tax filing period for which the audit applied.

144.805. 1. In addition to the exemptions granted pursuant to the provisions of section
2 144.030, there shall also be specifically exempted from the provisions of sections 144.010 to
3 144.525, sections 144.600 to [144.748] **144.746**, and section 238.235, and the provisions of any
4 local sales tax law, as defined in section 32.085, and from the computation of the tax levied,
5 assessed or payable pursuant to sections 144.010 to 144.525, sections 144.600 to [144.748]
6 **144.746**, and section 238.235, and the provisions of any local sales tax law, as defined in section

7 32.085, all sales of aviation jet fuel in a given calendar year to common carriers engaged in the
8 interstate air transportation of passengers and cargo, and the storage, use and consumption of
9 such aviation jet fuel by such common carriers, if such common carrier has first paid to the state
10 of Missouri, in accordance with the provisions of this chapter, state sales and use taxes pursuant
11 to the foregoing provisions and applicable to the purchase, storage, use or consumption of such
12 aviation jet fuel in a maximum and aggregate amount of one million five hundred thousand
13 dollars of state sales and use taxes in such calendar year.

14 2. To qualify for the exemption prescribed in subsection 1 of this section, the common
15 carrier shall furnish to the seller a certificate in writing to the effect that an exemption pursuant
16 to this section is applicable to the aviation jet fuel so purchased, stored, used and consumed. The
17 director of revenue shall permit any such common carrier to enter into a direct-pay agreement
18 with the department of revenue, pursuant to which such common carrier may pay directly to the
19 department of revenue any applicable sales and use taxes on such aviation jet fuel up to the
20 maximum aggregate amount of one million five hundred thousand dollars in each calendar year.
21 The director of revenue shall adopt appropriate rules and regulations to implement the provisions
22 of this section, and to permit appropriate claims for refunds of any excess sales and use taxes
23 collected in calendar year 1993 or any subsequent year with respect to any such common carrier
24 and aviation jet fuel.

25 3. The provisions of this section shall apply to all purchases and deliveries of aviation
26 jet fuel from and after May 10, 1993.

27 4. All sales and use tax revenues upon aviation jet fuel received pursuant to this chapter,
28 less the amounts specifically designated pursuant to the constitution or pursuant to section
29 144.701 for other purposes, shall be deposited to the credit of the aviation trust fund established
30 pursuant to section 155.090; provided however, the amount of such state sales and use tax
31 revenues deposited to the credit of such aviation trust fund shall not exceed ten million dollars
32 in each calendar year.

33 5. The provisions of this section and section 144.807 shall expire on December 31,
34 [2013] **2023**.

182.802. 1. [A] **(1) Any public library district located in any of the following counties
2 may impose a tax as provided in this section:**

3 **(a)** At least partially within any county of the third classification without a township
4 form of government and with more than forty thousand eight hundred but fewer than forty
5 thousand nine hundred inhabitants;

6 **(b)** Any county of the third classification without a township form of government and
7 with more than thirteen thousand five hundred but fewer than thirteen thousand six hundred
8 inhabitants;

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

53 4. For purposes of this section the term "public library district" shall mean any city
54 library district, county library district, city-county library district, municipal library district,
55 consolidated library district, or urban library district.

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