

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Bill No. 1912, Page 2, Section 49.440, Line 5, by inserting the following after all  
2 of said line:

3  
4 "50.660. 1. All contracts shall be executed in the name of the county, or in the name of a  
5 township in a county with a township form of government, by the head of the department or officer  
6 concerned, except contracts for the purchase of supplies, materials, equipment or services other than  
7 personal made by the officer in charge of purchasing in any county or township having the officer.  
8 No contract or order in excess of ten thousand dollars imposing any financial obligation on the  
9 county or township is binding on the county or township unless it is in writing and unless there is a  
10 balance otherwise unencumbered to the credit of the appropriation to which it is to be charged and a  
11 cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment  
12 is to be made, each sufficient to meet the obligation incurred and unless the contract or order in  
13 excess of ten thousand dollars bears the certification of the accounting officer so stating; except that  
14 in case of any contract for public works or buildings to be paid for from bond funds or from taxes  
15 levied for the purpose it is sufficient for the accounting officer to certify that the bonds or taxes have  
16 been authorized by vote of the people and that there is a sufficient unencumbered amount of the  
17 bonds yet to be sold or of the taxes levied and yet to be collected to meet the obligation in case there  
18 is not a sufficient unencumbered cash balance in the treasury. All contracts and purchases shall be  
19 let to the lowest and best bidder after due opportunity for competition, including advertising the  
20 proposed letting in a newspaper in the county or township with a circulation of at least five hundred  
21 copies per issue, if there is one, except that the advertising is not required in case of contracts or  
22 purchases involving an expenditure of less than [six] ten thousand dollars. It is not necessary to  
23 obtain bids on any purchase in the amount of [four] ten thousand [five hundred] dollars or less made  
24 from any one person, firm or corporation during any [period of ninety days] fiscal year or, if the  
25 county is any county of the first classification with more than one hundred fifty thousand but fewer  
26 than two hundred thousand inhabitants or any county of the first classification with more than two  
27 hundred sixty thousand but fewer than three hundred thousand inhabitants, it is not necessary to  
28 obtain bids on such purchases in the amount of six thousand dollars or less. All bids for any  
29 contract or purchase may be rejected and new bids advertised for. Contracts which provide that the  
30 person contracting with the county or township shall, during the term of the contract, furnish to the  
31 county or township at the price therein specified the supplies, materials, equipment or services other  
32 than personal therein described, in the quantities required, and from time to time as ordered by the  
33 officer in charge of purchasing during the term of the contract, need not bear the certification of the  
34 accounting officer, as herein provided; but all orders for supplies, materials, equipment or services  
35 other than personal shall bear the certification. In case of such contract, no financial obligation  
36 accrues against the county or township until the supplies, materials, equipment or services other

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1 than personal are so ordered and the certificate furnished.

2 2. Notwithstanding the provisions of subsection 1 of this section to the contrary, advertising  
3 shall not be required in any county in the case of contracts or purchases involving an expenditure of  
4 less than [six] ten thousand dollars.

5 50.783. 1. The county commission may waive the requirement of competitive bids or  
6 proposals for supplies when the commission has determined in writing and entered into the  
7 commission minutes that there is only a single feasible source for the supplies. Immediately upon  
8 discovering that other feasible sources exist, the commission shall rescind the waiver and proceed to  
9 procure the supplies through the competitive processes as described in this chapter. A single  
10 feasible source exists when:

11 (1) Supplies are proprietary and only available from the manufacturer or a single  
12 distributor; or

13 (2) Based on past procurement experience, it is determined that only one distributor services  
14 the region in which the supplies are needed; or

15 (3) Supplies are available at a discount from a single distributor for a limited period of time.

16 2. On any single feasible source purchase where the estimated expenditure is [three] more  
17 than five thousand dollars but less than ten thousand dollars [or over], the commission shall post  
18 notice of the proposed purchase. Where the estimated expenditure is [five] ten thousand dollars or  
19 over, the commission shall also advertise the commission's intent to make such purchase in at least  
20 one daily and one weekly newspaper of general circulation in such places as are most likely to reach  
21 prospective bidders or offerors and may provide such information through an electronic medium  
22 available to the general public at least ten days before the contract is to be let.

23 3. Notwithstanding subsection 2 of this section to the contrary, on any single feasible  
24 service purchase by any county of the first classification with more than one hundred fifty thousand  
25 but fewer than two hundred thousand inhabitants or any county of the first classification with more  
26 than two hundred sixty thousand but fewer than three hundred thousand inhabitants where the  
27 estimated expenditure is six thousand dollars or over, the commission shall post notice of the  
28 proposed purchase and advertise the commission's intent to make such purchase in at least one daily  
29 and one weekly newspaper of general circulation in such places as are most likely to reach  
30 prospective bidders or offerors and may provide such information through an electronic medium  
31 available to the general public at least ten days before the contract is to be let.

32 50.790. It shall hereafter be unlawful for the commissioners of the county commission of  
33 any county of this state to which sections 50.760 to 50.790 apply to draw, or authorize the drawing  
34 of, any check or county warrant, or other order for the payment of money for any supplies for any  
35 county officer for which an order or requisition has not first been obtained as in sections 50.760 to  
36 50.790 required. Whosoever shall violate the provisions of this law shall be deemed guilty of [a  
37 misdemeanor] an infraction and upon conviction thereof shall be punished by a fine of not [less than  
38 fifty dollars nor more than one thousand] more than one hundred dollars, or by imprisonment in the  
39 county jail for a term of not less than thirty days nor more than one year, or by both such fine and  
40 imprisonment; provided, that if any such commissioner shall be absent at the time, or shall cause his  
41 protest against such action to be entered in the minutes of the commission, when any violation of  
42 this law is ordered by the other commissioners of such commission, he shall not be deemed to have  
43 violated the provisions of this law.

44 55.161. In addition to all other duties imposed upon the county auditor in counties of the  
45 first class not having a charter form of government and in counties of the second class, [he] the  
46 auditor shall have the following duties:

47 (1) He or she shall audit, examine and adjust all accounts of county officials and courts  
48 operating in such counties where there is an accumulation of moneys, taxes, fees, fines and

1 miscellaneous public funds received from any and all sources by county officials and courts  
2 operating in such counties, and which are accumulated and intended for public purposes other than  
3 the general administrative functions of the county, provided that such extra duty of accounting is to  
4 be performed in the same manner as is now by statute prescribed for the general county  
5 administrative business. He or she shall also audit moneys and funds belonging to any levee district  
6 organized and operating in such county, moneys to be disbursed to school districts organized and  
7 operating in such county, and moneys to be disbursed in the county for library, hospital, recreation,  
8 public health and civil defense purposes;

9 (2) He or she shall prepare a statement of the estimated revenues of the county, classified as  
10 to funds and sources, and shall furnish the budget officer of the county with an itemized list of  
11 county expenditures for as many previous fiscal years as may be deemed proper for enabling the  
12 budget officer to arrive at a reasonable estimate of the anticipated revenues and the necessary  
13 expenses of the county in the preparation of the county budget;

14 (3) [He shall countersign, on behalf of the county, all licenses issued for the sale of  
15 intoxicating liquor and shall keep in a readily accessible form a record of all such county licenses  
16 issued; and

17 (4) In counties of the second [class] classification only, he or she shall serve as a member  
18 of the county board of equalization.

19 64.875. The regulations imposed and the districts created under authority of sections 64.845  
20 to 64.880 may be amended from time to time by the county commission by order after the order  
21 establishing the same has gone into effect but no amendments shall be made by the county  
22 commission except after recommendation of the county planning commission, or if there be no  
23 county planning commission, of the county zoning commission, after hearings thereon by the  
24 county commission. Public notice of the hearings shall be given in the same manner as provided for  
25 the hearing in section 64.815. In case of written protest against any proposed change or  
26 amendment, signed and acknowledged by the owners of thirty percent of the frontage within one  
27 thousand feet to the right or left of the frontage proposed to be changed, or by the owners of thirty  
28 percent of the frontage directly opposite, or directly in the rear of the frontage proposed to be  
29 altered, or in cases where the land affected lies within one and one-half miles of the corporate limits  
30 of a municipality having in effect ordinances zoning property within the corporate limits of a  
31 municipality, made by resolution of the city council or board of trustees thereof, and filed with the  
32 county clerk, the amendment may not be passed except by the favorable vote of two-thirds of all the  
33 members of the county commission.

34 139.031. 1. Any taxpayer may protest all or any part of any current taxes assessed against  
35 the taxpayer, except taxes collected by the director of revenue of Missouri. Any such taxpayer  
36 desiring to pay any current taxes under protest or while paying taxes based upon a disputed  
37 assessment shall, at the time of paying such taxes, make full payment of the current tax bill before  
38 the delinquency date and file with the collector a written statement setting forth the grounds on  
39 which the protest is based. The statement shall include the true value in money claimed by the  
40 taxpayer if disputed. An appeal before the state tax commission shall not be dismissed on the  
41 grounds that a taxpayer failed to file a written statement when paying taxes based upon a disputed  
42 assessment.

43 2. Upon receiving payment of current taxes under protest pursuant to subsection 1 of this  
44 section or upon receiving from the state tax commission or the circuit court notice of an appeal from  
45 the state tax commission or the circuit court pursuant to section 138.430, along with full payment of  
46 the current tax bill before the delinquency date, the collector shall disburse to the proper official all  
47 portions of taxes not protested or not disputed by the taxpayer and shall impound in a separate fund  
48 all portions of such taxes which are protested or in dispute. Every taxpayer protesting the payment

1 of current taxes under subsection 1 of this section shall, within ninety days after filing his protest,  
2 commence an action against the collector by filing a petition for the recovery of the amount  
3 protested in the circuit court of the county in which the collector maintains his office. If any  
4 taxpayer so protesting his taxes under subsection 1 of this section shall fail to commence an action  
5 in the circuit court for the recovery of the taxes protested within the time prescribed in this  
6 subsection, such protest shall become null and void and of no effect, and the collector shall then  
7 disburse to the proper official the taxes impounded, and any interest earned thereon, as provided  
8 above in this subsection.

9 3. No action against the collector shall be commenced by any taxpayer who has, effective  
10 for the current tax year, filed with the state tax commission or the circuit court a timely and proper  
11 appeal of the assessment of the taxpayer's property. The portion of taxes in dispute from an appeal  
12 of an assessment shall be impounded in a separate fund and the commission in its decision and order  
13 issued pursuant to chapter 138 or the circuit court in its judgment may order all or any part of such  
14 taxes refunded to the taxpayer, or may authorize the collector to release and disburse all or any part  
15 of such taxes.

16 4. Trial of the action for recovery of taxes protested under subsection 1 of this section in the  
17 circuit court shall be in the manner prescribed for nonjury civil proceedings, and, after  
18 determination of the issues, the court shall make such orders as may be just and equitable to refund  
19 to the taxpayer all or any part of the current taxes paid under protest, together with any interest  
20 earned thereon, or to authorize the collector to release and disburse all or any part of the impounded  
21 taxes, and any interest earned thereon, to the appropriate officials of the taxing authorities. Either  
22 party to the proceedings may appeal the determination of the circuit court.

23 5. All the county collectors of taxes, and the collector of taxes in any city not within a  
24 county, shall, upon written application of a taxpayer, refund or credit against the taxpayer's tax  
25 liability in the following taxable year and subsequent consecutive taxable years until the taxpayer  
26 has received credit in full for any real or personal property tax mistakenly or erroneously levied  
27 against the taxpayer and collected in whole or in part by the collector. Such application shall be  
28 filed within three years after the tax is mistakenly or erroneously paid. The governing body, or  
29 other appropriate body or official of the county or city not within a county, shall make available to  
30 the collector funds necessary to make refunds under this subsection by issuing warrants upon the  
31 fund to which the mistaken or erroneous payment has been credited, or otherwise. No refund or  
32 credit shall be issued by any county collector or any collector of taxes in any city not within a  
33 county unless a determination has first been made by the applicable county commission, board of  
34 equalization, or court of competent jurisdiction that the taxes in question were erroneously or  
35 mistakenly paid.

36 6. No taxpayer shall receive any interest on any money paid in by the taxpayer erroneously.

37 7. All protested taxes impounded under protest under subsection 1 of this section and all  
38 disputed taxes impounded under notice as required by section 138.430 shall be invested by the  
39 collector in the same manner as assets specified in section 30.260 for investment of state moneys. A  
40 taxpayer who is entitled to a refund of protested or disputed taxes shall also receive the interest  
41 earned on the investment thereof. If the collector is ordered to release and disburse all or part of the  
42 taxes paid under protest or dispute to the proper official, such taxes shall be disbursed along with the  
43 proportional amount of interest earned on the investment of the taxes due the particular taxing  
44 authority.

45 8. Any taxing authority may request to be notified by the county collector of current taxes  
46 paid under protest. Such request shall be in writing and submitted on or before February first next  
47 following the delinquent date of current taxes paid under protest or disputed, and the county  
48 collector shall provide such information on or before March first of the same year to the requesting

1 taxing authority of the taxes paid under protest and disputed taxes which would be received by such  
2 taxing authority if the funds were not the subject of a protest or dispute. Any taxing authority may  
3 apply to the circuit court of the county or city not within a county in which a collector has  
4 impounded protested or disputed taxes under this section and, upon a satisfactory showing that such  
5 taxing authority would receive such impounded tax funds if they were not the subject of a protest or  
6 dispute and that such taxing authority has the financial ability and legal capacity to repay such  
7 impounded tax funds in the event a decision ordering a refund to the taxpayer is subsequently made,  
8 the circuit court shall order, pendente lite, the disbursal of all or any part of such impounded tax  
9 funds to such taxing authority. The circuit court issuing an order under this subsection shall retain  
10 jurisdiction of such matter for further proceedings, if any, to compel restitution of such tax funds to  
11 the taxpayer. In the event that any protested or disputed tax funds refunded to a taxpayer were  
12 disbursed to a taxing authority under this subsection instead of being held and invested by the  
13 collector under subsection 7 of this section, such taxing authority shall pay the taxpayer entitled to  
14 the refund of such protested or disputed taxes the same amount of interest, as determined by the  
15 circuit court having jurisdiction in the matter, such protested or disputed taxes would have earned if  
16 they had been held and invested by the collector.

17 9. No appeal filed from the circuit court's or state tax commission's determination pertaining  
18 to the amount of refund shall stay any order of refund, but the decision filed by any court of last  
19 review modifying that determination shall be binding on the parties, and the decision rendered shall  
20 be complied with by the party affected by any modification within ninety days of the date of such  
21 decision. No taxpayer shall receive any interest on any additional award of refund, and the collector  
22 shall not receive any interest on any ordered return of refund in whole or in part."; and  
23

24 Further amend said bill by amending the title, enacting clause, and intersectional references  
25 accordingly.