

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 332
99TH GENERAL ASSEMBLY

1492H.03C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 67.1431, 99.825, 137.556, 139.100, 144.011, 144.025, 144.026, 347.048, and 400.9-501, RSMo, and to enact in lieu thereof ten new sections relating to taxation, with a penalty provision.

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

Section A. Sections 67.1431, 99.825, 137.556, 139.100, 144.011, 144.025, 144.026, 2 347.048, and 400.9-501, RSMo, are repealed and ten new sections enacted in lieu thereof, to be 3 known as sections 67.1431, 99.825, 137.556, 139.100, 144.011, 144.025, 144.026, 347.048, 4 400.9-501, and 570.095, to read as follows:

67.1431. 1. Within a reasonable time, not to exceed forty-five days, after the receipt of 2 the verified petition from the municipal clerk, the governing body shall hold or cause to be held 3 a public hearing on the establishment of the proposed district and shall give notice of the public 4 hearing in the manner provided in subsection 3 of this section. All reasonable protests, 5 objections and endorsements shall be heard at the public hearing.

6 2. The public hearing may be continued to another date without further notice other than 7 a motion to be entered on the minutes fixing the date, time and place of the continuance of the 8 public hearing.

9 3. Notice of the public hearing shall be given by publication and mailing. Notice by 10 publication shall be given by publication in a newspaper of general circulation within the 11 municipality once a week for two consecutive weeks prior to the week of the public hearing. 12 Notice by mail shall be given not less than fifteen days prior to the public hearing by sending the 13 notice via registered or certified United States mail with a return receipt attached to the address 14 of record of each owner of record of real property within the boundaries of the proposed district. 15 The published and mailed notices shall include the following:

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.

- 16 (1) The date, time and place of the public hearing;
- 17 (2) A statement that a petition for the establishment of a district has been filed with the
18 municipal clerk;
- 19 (3) The boundaries of the proposed district by street location, or other readily identifiable
20 means if no street location exists; and a map illustrating the proposed boundaries;
- 21 (4) A statement that a copy of the petition is available for review at the office of the
22 municipal clerk during regular business hours; and
- 23 (5) A statement that all interested persons shall be given an opportunity to be heard at
24 the public hearing.

25 **4. In addition to a public hearing, the governing body of a city, town, or village**
26 **shall, for a thirty-day period, establish a forum for the public to comment on the proposed**
27 **district. The forum may be digital, physical, or both. Comments shall be recorded and**
28 **delivered to the governing body before the governing body votes on the proposed district.**

29 **5. A city, town, or village shall post the following information on its official internet**
30 **website accessible by the public:**

31 **(1) The boundaries of the proposed district by street location, or other readily**
32 **identifiable means if no street location exists, and a map illustrating the proposed**
33 **boundaries;**

34 **(2) The date, time, and place of the public hearing;**

35 **(3) A statement that a copy of the petition is available for review at the office of the**
36 **municipal clerk during regular business hours; and**

37 **(4) A statement that all interested persons shall be given an opportunity to be heard**
38 **at the public hearing.**

99.825. 1. **(1)** Prior to the adoption of an ordinance proposing the designation of a
2 redevelopment area, or approving a redevelopment plan or redevelopment project, the
3 commission shall fix a time and place for a public hearing as required in subsection 4 of section
4 99.820 and notify each taxing district located wholly or partially within the boundaries of the
5 proposed redevelopment area, plan or project.

6 **(2)** At the public hearing any interested person or affected taxing district may file with
7 the commission written objections to, or comments on, and may be heard orally in respect to, any
8 issues embodied in the notice. The commission shall hear and consider all protests, objections,
9 comments and other evidence presented at the hearing. The hearing may be continued to another
10 date without further notice other than a motion to be entered upon the minutes fixing the time
11 and place of the subsequent hearing; provided, if the commission is created under subsection 3
12 of section 99.820, the hearing shall not be continued for more than thirty days beyond the date
13 on which it is originally opened unless such longer period is requested by the chief elected

14 official of the municipality creating the commission and approved by a majority of the
15 commission.

16 (3) Prior to the conclusion of the hearing, changes may be made in the redevelopment
17 plan, redevelopment project, or redevelopment area, provided that each affected taxing district
18 is given written notice of such changes at least seven days prior to the conclusion of the hearing.
19 After the public hearing but prior to the adoption of an ordinance approving a redevelopment
20 plan or redevelopment project, or designating a redevelopment area, changes may be made to the
21 redevelopment plan, redevelopment projects or redevelopment areas without a further hearing,
22 if such changes do not enlarge the exterior boundaries of the redevelopment area or areas, and
23 do not substantially affect the general land uses established in the redevelopment plan or
24 substantially change the nature of the redevelopment projects, provided that notice of such
25 changes shall be given by mail to each affected taxing district and by publication in a newspaper
26 of general circulation in the area of the proposed redevelopment not less than ten days prior to
27 the adoption of the changes by ordinance.

28 (4) After the adoption of an ordinance approving a redevelopment plan or redevelopment
29 project, or designating a redevelopment area, no ordinance shall be adopted altering the exterior
30 boundaries, affecting the general land uses established pursuant to the redevelopment plan or
31 changing the nature of the redevelopment project without complying with the procedures
32 provided in this section pertaining to the initial approval of a redevelopment plan or
33 redevelopment project and designation of a redevelopment area.

34 (5) Hearings with regard to a redevelopment project, redevelopment area, or
35 redevelopment plan may be held simultaneously.

36 (6) **Notwithstanding any other provision of law to the contrary, in addition to a**
37 **public hearing, the governing body of a city, town, or village shall, for a thirty-day period,**
38 **establish a forum for the public to comment on the proposed district. The forum may be**
39 **digital, physical, or both. Comments shall be recorded and delivered to the governing body**
40 **before the governing body votes on the proposed district.**

41 (7) **A city, town, or village shall post the following information on its official**
42 **internet website accessible by the public:**

43 (a) **The boundaries of the proposed district by street location, or other readily**
44 **identifiable means if no street location exists, and a map illustrating the proposed**
45 **boundaries;**

46 (b) **The date, time, and place of the public hearing;**

47 (c) **A statement that a copy of the petition is available for review at the office of the**
48 **municipal clerk during regular business hours; and**

49 **(d) A statement that all interested persons shall be given an opportunity to be heard**
50 **at the public hearing.**

51 2. If, after concluding the hearing required under this section, the commission makes a
52 recommendation under section 99.820 in opposition to a proposed redevelopment plan,
53 redevelopment project, or designation of a redevelopment area, or any amendments thereto, a
54 municipality desiring to approve such project, plan, designation, or amendments shall do so only
55 upon a two-thirds majority vote of the governing body of such municipality. For plans, projects,
56 designations, or amendments approved by a municipality over the recommendation in opposition
57 by the commission formed under subsection 3 of section 99.820, the economic activity taxes and
58 payments in lieu of taxes generated by such plan, project, designation, or amendment shall be
59 restricted to paying only those redevelopment project costs contained in subparagraphs b. and
60 c. of paragraph (c) of subdivision (15) of section 99.805 per redevelopment project.

61 3. Tax incremental financing projects within an economic development area shall apply
62 to and fund only the following infrastructure projects: highways, roads, streets, bridges, sewers,
63 traffic control systems and devices, water distribution and supply systems, curbing, sidewalks
64 and any other similar public improvements, but in no case shall it include buildings.

 137.556. 1. Notwithstanding the provisions of section 137.555, any county of the second
2 class which now has or may hereafter have more than one hundred thousand inhabitants, and any
3 county of the first class not having a charter form of government, shall expend not less than
4 twenty-five percent of the moneys accruing to it from the county's special road and bridge tax
5 levied upon property situated within the limits of any city, town or village within the county for
6 the repair and improvement of existing roads, streets and bridges within the city, town or village
7 from which such moneys accrued, except that any county of the ~~second~~ **first** classification with
8 more than sixty-five thousand but fewer than seventy-five thousand inhabitants **and with a**
9 **county seat with more than fifteen thousand but fewer than seventeen thousand**
10 **inhabitants** shall not be required to expend such moneys as prescribed in this section.

11 2. The city council or other governing body of the city, town or village shall designate
12 the roads, streets and bridges to be repaired and improved and shall specify the kinds and types
13 of materials to be used.

14 3. The county commission may make and supervise the improvements or the city, town
15 or village, with the consent and approval of the county commission, may provide for the repairs
16 and improvement by private contract and, in either case, the county commission shall pay the
17 costs thereof out of any funds available under the provisions of this section.

 139.100. 1. If any taxpayer shall fail or neglect to pay to the collector his taxes at the
2 time required by law, then it shall be the duty of the collector, after the first day of January then

3 next ensuing, to collect and account for, as other taxes, an additional tax, as penalty, the amount
4 provided for in section 140.100.

5 2. Collectors shall, on the day of their annual settlement with the county governing body,
6 file with governing body a statement, under oath, of the amount so received, and from whom
7 received, and settle with the governing body therefor; but, interest shall not be chargeable against
8 persons who are absent from their homes, and engaged in the military service of this state or of
9 the United States. The provisions of this section shall apply to the city of St. Louis, so far as the
10 same relates to the addition of such interest, which, in such city, shall be collected and accounted
11 for by the collector as other taxes, for which he shall receive no compensation.

12 3. Whenever any collector of the revenue in the state fails or refuses to collect the
13 penalty provided for in this section on state and county taxes, it shall be the duty of the director
14 of revenue and county clerk to charge such collectors with the amount of interest due thereon,
15 as shown by the returns of the county clerk, and such collector shall be liable to the penalties as
16 provided for in section 139.270.

17 4. For purposes of this section and other provisions of law relating to the timely payment
18 of taxes due on any real or personal property, payments for taxes due on any real or personal
19 property which are delivered by United States mail to the collector, the collector's office, or other
20 officer or office designated by the county or city to receive such payments, of the appropriate
21 county or city, shall be deemed paid as of the postmark date stamped on the envelope or other
22 cover in which such payment is mailed. In the event any payment of taxes due is sent by
23 registered or certified mail, the date of registration or certification shall be deemed the postmark
24 date. No additional tax or penalty shall be imposed under this section on any taxpayer whose
25 payment is delivered by United States mail, if the postmark date stamped on the envelope or
26 other cover containing such payment falls within the prescribed period or on or before the
27 prescribed date, including any extension granted, for making the payment or if the postmaster
28 for the jurisdiction where the payment was mailed verifies in writing that the payment was
29 deposited in the United States mail within the prescribed period or on or before the prescribed
30 date, including any extension granted, for making the payment, and was delayed in delivery
31 because of an error by the United States postal service and not because of an error by the
32 taxpayer. **In the absence of a postmark, or if the postmark is illegible or otherwise**
33 **inconclusive, the collector may use his or her judgment regarding the timeliness of the**
34 **payment contained therein.**

144.011. 1. For purposes of sections 144.010 to 144.525 and 144.600 to 144.748, and
2 the taxes imposed thereby, the definition of "retail sale" or "sale at retail" shall not be construed
3 to include any of the following:

- 4 (1) The transfer by one corporation of substantially all of its tangible personal property
5 to another corporation pursuant to a merger or consolidation effected under the laws of the state
6 of Missouri or any other jurisdiction;
- 7 (2) The transfer of tangible personal property incident to the liquidation or cessation of
8 a taxpayer's trade or business, conducted in proprietorship, partnership or corporate form, except
9 to the extent any transfer is made in the ordinary course of the taxpayer's trade or business;
- 10 (3) The transfer of tangible personal property to a corporation solely in exchange for its
11 stock or securities;
- 12 (4) The transfer of tangible personal property to a corporation by a shareholder as a
13 contribution to the capital of the transferee corporation;
- 14 (5) The transfer of tangible personal property to a partnership solely in exchange for a
15 partnership interest therein;
- 16 (6) The transfer of tangible personal property by a partner as a contribution to the capital
17 of the transferee partnership;
- 18 (7) The transfer of tangible personal property by a corporation to one or more of its
19 shareholders as a dividend, return of capital, distribution in the partial or complete liquidation
20 of the corporation or distribution in redemption of the shareholder's interest therein;
- 21 (8) The transfer of tangible personal property by a partnership to one or more of its
22 partners as a current distribution, return of capital or distribution in the partial or complete
23 liquidation of the partnership or of the partner's interest therein;
- 24 (9) The transfer of reusable containers used in connection with the sale of tangible
25 personal property contained therein for which a deposit is required and refunded on return;
- 26 (10) The purchase by persons operating eating or food service establishments, of items
27 of a nonreusable nature which are furnished to the customers of such establishments with or in
28 conjunction with the retail sales of their food or beverage. Such items shall include, but not be
29 limited to, wrapping or packaging materials and nonreusable paper, wood, plastic and aluminum
30 articles such as containers, trays, napkins, dishes, silverware, cups, bags, boxes, straws, sticks
31 and toothpicks;
- 32 (11) The purchase by persons operating hotels, motels or other transient accommodation
33 establishments, of items of a nonreusable nature which are furnished to the guests in the guests'
34 rooms of such establishments and such items are included in the charge made for such
35 accommodations. Such items shall include, but not be limited to, soap, shampoo, tissue and
36 other toiletries and food or confectionery items offered to the guests without charge;
- 37 (12) The transfer of a manufactured home other than:
- 38 (a) A transfer which involves the delivery of the document known as the "Manufacturer's
39 Statement of Origin" to a person other than a manufactured home dealer, as defined in section

40 700.010, for purposes of allowing such person to obtain a title to the manufactured home from
41 the department of revenue of this state or the appropriate agency or officer of any other state;

42 (b) A transfer which involves the delivery of a "Repossessed Title" to a resident of this
43 state if the tax imposed by sections 144.010 to 144.525 was not paid on the transfer of the
44 manufactured home described in paragraph (a) of this subdivision;

45 (c) The first transfer which occurs after December 31, 1985, if the tax imposed by
46 sections 144.010 to 144.525 was not paid on any transfer of the same manufactured home which
47 occurred before December 31, 1985; or

48 (13) Charges for initiation fees or dues to:

49 (a) Fraternal beneficiaries societies, or domestic fraternal societies, orders or associations
50 operating under the lodge system a substantial part of the activities of which are devoted to
51 religious, charitable, scientific, literary, educational or fraternal purposes; ~~or~~

52 (b) Posts or organizations of past or present members of the Armed Forces of the United
53 States or an auxiliary unit or society of, or a trust or foundation for, any such post or organization
54 substantially all of the members of which are past or present members of the Armed Forces of
55 the United States or who are cadets, spouses, widows, or widowers of past or present members
56 of the Armed Forces of the United States, no part of the net earnings of which inures to the
57 benefit of any private shareholder or individual; or

58 (c) **Nonprofit organizations exempt from taxation under Section 501(c)(7) of the**
59 **Internal Revenue Code of 1986, as amended.**

60 2. The assumption of liabilities of the transferor by the transferee incident to any of the
61 transactions enumerated in the above subdivisions (1) to (8) of subsection 1 of this section shall
62 not disqualify the transfer from the exclusion described in this section, where such liability
63 assumption is related to the property transferred and where the assumption does not have as its
64 principal purpose the avoidance of Missouri sales or use tax.

144.025. 1. Notwithstanding any other provisions of law to the contrary, in any retail
2 sale other than retail sales governed by subsections 4 and 5 of this section, where any article on
3 which sales or use tax has been paid, credited, or otherwise satisfied or which was exempted or
4 excluded from sales or use tax is taken in trade as a credit or part payment on the purchase price
5 of the article being sold, the tax imposed by sections 144.020 and 144.440 shall be computed
6 only on that portion of the purchase price which exceeds the actual allowance made for the
7 article traded in or exchanged, if there is a bill of sale or other record showing the actual
8 allowance made for the article traded in or exchanged. Where the purchaser of a motor vehicle,
9 trailer, boat or outboard motor receives a rebate from the seller or manufacturer, the tax imposed
10 by sections 144.020 and 144.440 shall be computed only on that portion of the purchase price
11 which exceeds the amount of the rebate, if there is a bill of sale or other record showing the

12 actual rebate given by the seller or manufacturer. Where the trade-in or exchange allowance plus
13 any applicable rebate exceeds the purchase price of the purchased article there shall be no sales
14 or use tax owed. This section shall also apply to **any number of** motor vehicles, trailers, boats,
15 ~~and~~ **or** outboard motors sold by the owner or holder of the properly assigned certificate of
16 ownership if the seller purchases or contracts to purchase ~~a~~ **one** subsequent motor vehicle,
17 trailer, boat, or outboard motor within one hundred eighty days before or after the date of the sale
18 of the original article and a bill of sale showing the paid sale price is presented to the department
19 of revenue at the time of licensing. A copy of the bill of sale shall be left with the licensing
20 office. Where the subsequent motor vehicle, trailer, boat, or outboard motor is titled more than
21 one hundred eighty days after the sale of the original motor vehicle, trailer, boat, or outboard
22 motor, the allowance pursuant to this section shall be made if the person titling such article
23 establishes that the purchase or contract to purchase was finalized prior to the expiration of the
24 one hundred eighty-day period.

25 2. As used in this section, the term "boat" includes all motorboats and vessels, as the
26 terms "motorboat" and "vessel" are defined in section 306.010.

27 3. As used in this section, the term "motor vehicle" includes motor vehicles as defined
28 in section 301.010, recreational vehicles as defined in section 700.010, or a combination of a
29 truck as defined in section 301.010, and a trailer as defined in section 301.010.

30 4. The provisions of subsection 1 of this section shall not apply to retail sales of
31 manufactured homes in which the purchaser receives a document known as the "Manufacturer's
32 Statement of Origin" for purposes of obtaining a title to the manufactured home from the
33 department of revenue of this state or from the appropriate agency or officer of any other state.

34 5. Any purchaser of a motor vehicle or trailer used for agricultural use by the purchaser
35 shall be allowed to use as an allowance to offset the sales and use tax liability towards the
36 purchase of the motor vehicle or trailer any grain or livestock produced or raised by the
37 purchaser. The director of revenue may prescribe forms for compliance with this subsection.

144.026. **1.** The director of revenue shall not send notice to any taxpayer under
2 subsection 2 of section 144.021 regarding the decision in *IBM Corporation v. Director of*
3 *Revenue*, [~~Case No. 94999~~] **491 S.W.3d 535** (Mo. banc 2016) prior to August 28, 2017.

4 **2. This section affirms the construction and application of existing law as expressed**
5 **by the Missouri supreme court in *Bridge Data Co. v. Director of Revenue*, 794 S.W.2d 204**
6 **(Mo. banc 1990), *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo. banc 2001),**
7 ***Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002), and**
8 ***Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005)**
9 **regarding the exemptions found in subsection 2 of section 144.054 and subdivisions (5) and**
10 **(6) of subsection 2 of section 144.030. The director of revenue and all courts of competent**

11 **jurisdiction shall follow the construction, application, and reasoning of the Missouri**
12 **supreme court in these decisions and shall apply such reasoning to all pending audits,**
13 **assessments, refund claims, and claims for credit not finally adjudicated as of the effective**
14 **date of this section, as well as all future audits, assessments, refund claims, and claims for**
15 **credit.**

347.048. **1. (1)** Any limited liability company that owns and rents or leases real
2 property, or owns unoccupied real property, located within any home rule city with a population
3 of more than four hundred thousand inhabitants which is located in more than one county, shall
4 file with that city's clerk an affidavit listing the name and **street** address of at least one **natural**
5 person who has management control and responsibility for the real property owned and leased
6 or rented by the limited liability company, or owned by the limited liability company and
7 unoccupied.

8 **(2) Within thirty days following the cessation of management control and**
9 **responsibility of any natural person named in an affidavit described under this section, the**
10 **limited liability company shall file a successor affidavit listing the name and street address**
11 **of a natural person successor.**

12 **2. No limited liability company shall be charged a fee for filing an affidavit or**
13 **successor affidavit required under this section.**

14 **3. If a limited liability company required under this section to file an affidavit or**
15 **a successor affidavit fails or refuses to file such completed affidavit with the appropriate**
16 **clerk, any person who is adversely affected by such failure or refusal or the home rule city**
17 **may petition the circuit court in the county where the property is located to direct the**
18 **execution and filing of such document.**

400.9-501. (a) Except as otherwise provided in subsection (b), if the local law of this
2 state governs perfection of a security interest or agricultural lien, the office in which to file a
3 financing statement to perfect the security interest or agricultural lien is:

4 (1) The office designated for the filing or recording of a record of a mortgage on the
5 related real property, if:

6 (A) The collateral is as-extracted collateral or timber to be cut; or

7 (B) The financing statement is filed as a fixture filing and the collateral is goods that are
8 or are to become fixtures; or

9 (2) The office of the secretary of state in all other cases, including a case in which the
10 collateral is goods that are or are to become fixtures and the financing statement is not filed as
11 a fixture filing.

12 (b) The office in which to file a financing statement to perfect a security interest in
13 collateral, including fixtures, of a transmitting utility is the office of the secretary of state. The

14 financing statement also constitutes a fixture filing as to the collateral indicated in the financing
15 statement which is or is to become fixtures.

16 ~~[(c) A person shall not knowingly or intentionally file, attempt to file, or record any
17 document related to real property with a recorder of deeds under chapter 59 or a financing
18 statement with the secretary of state under subdivision (2) of subsection (a) or subsection (b) of
19 this section, with the intent that such document or statement be used to harass or defraud any
20 other person or knowingly or intentionally file, attempt to file, or record such a document or
21 statement that is materially false or fraudulent.~~

22 ~~—— (1) A person who violates this subsection shall be guilty of a class E felony.~~

23 ~~—— (2) If a person is convicted of a violation under this subsection, the court may order
24 restitution.~~

25 ~~—— (d) In the alternative to the provisions of sections 428.105 through 428.135, if a person
26 files a false or fraudulent financing statement with the secretary of state under subdivision (2)
27 of subsection (a) or subsection (b) of this section, a debtor named in that financing statement may
28 file an action against the person that filed the financing statement seeking appropriate equitable
29 relief, actual damages, or punitive damages, including, but not limited to, reasonable attorney
30 fees.]~~

570.095. 1. A person commits the offense of filing false documents if:

2 **(1) With the intent to deceive, defraud, harass, alarm, or negatively impact**
3 **financially or acting in such a manner reasonably calculated to deceive, defraud, harass,**
4 **alarm, or negatively impact financially;**

5 **(2) The person files, causes to be filed or recorded, or attempts to file or record any**
6 **of the following documents or the person creates, uses as genuine, transfers or has**
7 **transferred, presents, or prepares any of the following documents with knowledge or belief**
8 **that the document will be filed, presented, recorded, or transferred to the secretary of state**
9 **or the secretary's designee; a county or independent city recorder of deeds or a recorder's**
10 **designee; a municipal, county, district, or state government entity, division, agency, or**
11 **office; or a credit bureau or financial institution:**

12 **(a) Common law lien;**

13 **(b) Uniform commercial code filing or record;**

14 **(c) Real property recording;**

15 **(d) Financing statement;**

16 **(e) Contract;**

17 **(f) Warranty, special, or quitclaim deed;**

18 **(g) Quiet title claim or action;**

19 **(h) Deed in lieu of foreclosure;**

- 20 (i) Legal affidavit;
- 21 (j) Legal process;
- 22 (k) Legal summons;
- 23 (l) Bills and due bills;
- 24 (m) Criminal charging documents or materially false criminal charging documents;
- 25 (n) Any other document not stated in this subdivision that is related to real
- 26 property; or
- 27 (o) Any state, county, district, federal, municipal, credit bureau, or financial
- 28 institution form or document; and
- 29 (3) Such document listed under subdivision (2) of this subsection contains
- 30 materially false information, is fraudulent, is a forgery as defined in section 570.090, lacks
- 31 the consent of all parties listed in such document if mutual consent is required, or is invalid
- 32 under Missouri law.
- 33 2. Filing false documents under this section is a class D felony for the first offense
- 34 except filing false documents shall be a class C felony if:
- 35 (1) The defendant has been previously found guilty or pleaded guilty to a violation
- 36 of this section;
- 37 (2) The victim or named party in the matter:
- 38 (a) Is an official elected to municipal, county, district, federal, or statewide office;
- 39 (b) Is an official who was appointed to municipal, county, district, federal, or
- 40 statewide office; or
- 41 (c) Is an employee of an official who has been elected or appointed to municipal,
- 42 county, district, federal, or statewide office;
- 43 (3) The victim or named party in the matter is a judge or magistrate of:
- 44 (a) Any court or division of the court in this or any other state or an employee of
- 45 any court of this state or any other state; or
- 46 (b) Any court system of the United States or is an employee of any court of the
- 47 United States;
- 48 (4) The victim or named party in the matter is a full-time, part-time, or reserve or
- 49 auxiliary peace officer, as defined under section 590.010, licensed in this state or any other
- 50 state;
- 51 (5) The victim or named party in the matter is a full-time, part-time, or volunteer
- 52 firefighter in this state or any other state;
- 53 (6) The victim or named party in the matter is an officer of federal job class 1811
- 54 who is empowered to enforce the laws of the United States;

55 (7) The victim or named party in the matter is a law enforcement officer of the
56 United States as defined under 5 U.S.C. 8401(17)(A) or (D);

57 (8) The victim or named party in the matter is an employee of any law enforcement
58 or legal prosecution agency in this state or any other state or the United States;

59 (9) The victim or named party in the matter is an employee of a federal agency that
60 has agents or officers who are of job class 1811 and who are empowered to enforce United
61 States laws or is an employee of a federal agency that has law enforcement officers as
62 defined in 5 U.S.C. 8401(17)(A) or (D); or

63 (10) The victim or named party in the matter is an officer of the railroad police as
64 defined under section 388.600.

65 3. For a penalty enhancement under subsection 2 of this section to apply, the
66 occupation of the victim or named party in the matter shall be material to the subject
67 matter of the document or documents filed or the relief sought by the document or
68 documents filed, and the occupation of the victim or named party shall be materially
69 connected to the apparent reason that the victim has been named, victimized, or involved.
70 For purposes of this subsection and subsection 2 of this section, the victim or named party
71 in the matter shall include any person who has retired or resigned from the employment
72 of an entity listed under subsection 2 of this section and shall include the following family
73 members:

74 (1) The victim or named party's spouse;

75 (2) The victim or named party's spouse's ancestor or descendant by blood or
76 adoption; or

77 (3) The victim or named party's stepchild, while the marriage creating that
78 relationship exists.

79 4. Any person who pleads guilty or is found guilty under subsections 1 to 3 of this
80 section shall be ordered by the court to make full restitution to any person or entity that
81 has sustained actual losses or costs as a result of the actions of the defendants. Such
82 restitution shall not be paid in lieu of jail or prison time but rather in addition to any jail
83 or prison time imposed by the court.

84 5. (1) Nothing in this section shall limit the power of the state to investigate, charge,
85 or punish any person for any conduct that constitutes a crime by any other statute of this
86 state or the United States.

87 (2) There is no requirement under this section that the filing or record be retained
88 by the receiving entity for prosecution under this section. A filing or record being rejected
89 by the receiving entity shall not be used as an affirmative defense.

90 **6. (1) Any statewide or county agency or similar agency that functions in an**
91 **independent city of this state, which is responsible for or receives document filings or**
92 **records, including county recorders of deeds and the secretary of state's office, shall, by**
93 **January 1, 2018, impose a system in which the documents that have been submitted to the**
94 **receiving agency or in the case of the secretary of state those filings rejected under its legal**
95 **authority, are logged or noted in a ledger, spreadsheet, or similar recording method if the**
96 **filing or recording officer or employee believes the filings or records appear to be**
97 **fraudulent or contain suspicious verbiage. The receiving agency shall make available**
98 **noted documents for review by the:**

- 99 **(a) Jurisdictional prosecuting or circuit attorney or his or her designee;**
100 **(b) County sheriff or his or her designee;**
101 **(c) County police chief or his or her designee;**
102 **(d) City police chief or his or her designee in independent cities; or**
103 **(e) Commissioned peace officers as defined in section 590.010.**

104

105 **Review of such documents is permissible for the agent or agencies under this subdivision**
106 **without the need of a grand jury subpoena or court order. No fees or monetary charges**
107 **shall be levied on the investigative agents or agencies for review of documents noted in the**
108 **ledger or spreadsheet. The ledger or spreadsheet and its contents shall be retained by the**
109 **agency that controls entries into such ledger or spreadsheet for a minimum of three years**
110 **from the earliest entry listed in the ledger or spreadsheet.**

111 **(2) The receiving entity shall, upon receipt of a filing or record that has been noted**
112 **as a suspicious filing or record, notify the chief law enforcement officer or his or her**
113 **designee of the county and the prosecutor or his or her designee of the county of the filing's**
114 **or record's existence. Such notification shall be made within two business days of the filing**
115 **or record having been received. Notification may be accomplished via electronic mail or**
116 **via paper memorandum.**

117 **(3) There shall be no requirement imposed by this section that the agency receiving**
118 **the filing or record make notification to the person conducting the filing or record that the**
119 **filing or record has been entered as a logged or noted filing or record.**

120 **(4) Reviews to ensure compliance with the provisions of this section shall be the**
121 **responsibility of any commissioned peace officer. Findings of noncompliance shall be**
122 **reported to the jurisdictional prosecuting or circuit attorney or his or her designee by any**
123 **commissioned peace officer who has probable cause to believe that the noncompliance has**
124 **taken place purposely, knowingly, recklessly, or with criminal negligence, as described**
125 **under section 562.016.**

126 **7. To petition for a judicial review of a filing or record that is believed to be**
127 **fraudulent, false, misleading, forged, or contains materially false information, a petitioner**
128 **may file a probable cause statement that delineates the cause to believe that the filing or**
129 **record is materially false, contains materially false information, is a forgery, is fraudulent,**
130 **or is misleading. This probable cause statement shall be filed in the associate or circuit**
131 **court of the county in which the original filing or record was transferred, received, or**
132 **recorded.**

133 **8. A filed petition under this section shall have an initial hearing date within twenty**
134 **business days of the petition being filed with the court. A court ruling of "invalid" shall**
135 **be evidence that the original filing or record was not accurate, true, or correct. A court**
136 **ruling of "invalid" shall be retained or recorded at the original receiving entity. The**
137 **receiving entity shall waive all filing or recording fees associated with the filing or**
138 **recording of the court ruling document in this subsection. This ruling may be forwarded**
139 **to credit bureaus or other institutions at the request of the petitioner via motion to the**
140 **applicable court at no additional cost to the petitioner.**

141 **9. If a filing or record is deemed invalid, court costs and fees are the responsibility**
142 **of the party who originally initiated the filing or record. If the filing or record is deemed**
143 **valid, no court costs or fees, in addition to standard filing fees, shall be assessed.**

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