

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 1577, Page 1, Section A, Line 5, by
2 inserting immediately after all of said section and line the following:

3 "105.145. 1. The following definitions shall be applied to the terms used in this section:

4 (1) "Governing body", the board, body, or persons in which the powers of a political
5 subdivision as a body corporate, or otherwise, are vested;

6 (2) "Political subdivision", any agency or unit of this state, except counties and school
7 districts, which now is, or hereafter shall be, authorized to levy taxes or empowered to cause taxes
8 to be levied.

9 2. The governing body of each political subdivision in the state shall cause to be prepared
10 an annual report of the financial transactions of the political subdivision in such summary form as
11 the state auditor shall prescribe by rule, except that the annual report of political subdivisions whose
12 cash receipts for the reporting period are ten thousand dollars or less shall only be required to
13 contain the cash balance at the beginning of the reporting period, a summary of cash receipts, a
14 summary of cash disbursements and the cash balance at the end of the reporting period.

15 3. Within such time following the end of the fiscal year as the state auditor shall prescribe
16 by rule, the governing body of each political subdivision shall cause a copy of the annual financial
17 report to be remitted to the state auditor.

18 4. The state auditor shall immediately on receipt of each financial report acknowledge the
19 receipt of the report.

20 5. In any fiscal year no member of the governing body of any political subdivision of the
21 state shall receive any compensation or payment of expenses after the end of the time within which
22 the financial statement of the political subdivision is required to be filed with the state auditor and
23 until such time as the notice from the state auditor of the filing of the annual financial report for the
24 fiscal year has been received.

25 6. The state auditor shall prepare sample forms for financial reports and shall mail the same
26 to the political subdivisions of the state. Failure of the auditor to supply such forms shall not in any
27 way excuse any person from the performance of any duty imposed by this section.

28 7. All reports or financial statements hereinabove mentioned shall be considered to be
29 public records.

30 8. The provisions of this section apply to the board of directors of every transportation
31 development district organized under sections 238.200 to 238.275.

32 9. Any political subdivision that fails to timely submit a copy of the annual financial
33 statement to the state auditor shall be subject to a fine of five hundred dollars per day, except that
34 the fine may be waived where such failure to timely submit is caused by a vacancy of the city clerk,
35 an act of God, war, strike, riot, catastrophe, or other good cause shown.

36 10. The state auditor shall report any violation of subsection 9 of this section to the

Action Taken _____ Date _____

1 department of revenue. Upon notification from the state auditor's office that a political subdivision
2 failed to timely submit a copy of the annual financial statement, the department of revenue shall
3 notify such political subdivision by certified mail that the statement has not been received. Such
4 notice shall clearly set forth the following:

5 (1) The name of the political subdivision;

6 (2) That the political subdivision shall be subject to a fine of five hundred dollars per day if
7 the political subdivision does not submit a copy of the annual financial statement to the state
8 auditor's office within thirty days from the postmarked date stamped on the certified mail envelope;

9 (3) That the fine will be enforced and collected as provided under subsection 11 of this
10 section; and

11 (4) That the fine will begin accruing on the thirty-first day from the postmarked date
12 stamped on the certified mail envelope and will continue to accrue until the state auditor's office
13 receives a copy of the financial statement.

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15 In the event a copy of the annual financial statement is received within such thirty-day period, no
16 fine shall accrue or be imposed. The state auditor shall report receipt of the financial statement to
17 the department of revenue within ten business days. Failure of the political subdivision to submit
18 the required annual financial statement within such thirty-day period shall cause the fine to be
19 collected as provided under subsection 11 of this section.

20 11. The department of revenue may collect the fine authorized under the provisions of
21 subsection 9 of this section by offsetting any sales or use tax distributions due to the political
22 subdivision. The director of revenue shall retain two percent for the cost of such collection. The
23 remaining revenues collected from such violations shall be distributed annually to the schools of the
24 county in the same manner that proceeds for all penalties, forfeitures, and fines collected for any
25 breach of the penal laws of the state are distributed.

26 12. Any transportation development district organized under sections 238.200 to 238.275
27 having gross revenues of less than five thousand dollars in the fiscal year for which the annual
28 financial statement was not timely filed shall not be subject to the fine authorized in this section.";
29 and
30

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