

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 1291

99TH GENERAL ASSEMBLY

Reported from the Committee on Local Government and Elections, March 8, 2018, with recommendation that the Senate Committee Substitute do pass.

4497S.03C

ADRIANE D. CROUSE, Secretary.

AN ACT

To repeal sections 65.610, 65.620, 94.900, 137.556, and 162.441, RSMo, and to enact in lieu thereof five new sections relating to local taxing districts.

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

Section A. Sections 65.610, 65.620, 94.900, 137.556, and 162.441, RSMo, are repealed and five new sections enacted in lieu thereof, to be known as sections 65.610, 65.620, 94.900, 137.556, and 162.441, to read as follows:

65.610. 1. Upon the petition of at least ten percent of voters at the last general election of any county having heretofore adopted township organization, praying therefor, the county commission shall submit the question of the abolition of township organization to the voters of the county at a general or special election. **The question shall include a countywide tax levy for road and bridge purposes.** The total vote for governor at the last general election before the filing of the petition where a governor was elected shall be used to determine the number of voters necessary to sign the petition. If the petition is filed six months or more prior to a general election, the proposition shall be submitted at a special election to be ordered by the county commission within sixty days after the petition is filed; if the petition is filed less than six months before a general election, then the proposition shall be submitted at the general election next succeeding the filing of the petition. The election shall be conducted, the vote canvassed and the result declared in the same manner as provided by law in respect to elections of county officers. The clerk of the county commission shall give notice that a proposition for the abolition of township organization form of county government in the county is to be voted upon by causing a copy of the

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

18 order of the county commission authorizing such election to be published at least
 19 once each week for three successive weeks, the last insertion to be not more than
 20 one week prior to the election, in some newspaper published in the county where
 21 the election is to be held, if there is a newspaper published in the county and, if
 22 not, by posting printed or written handbills in at least two public places in each
 23 election precinct in the county at least twenty-one days prior to the date of
 24 election. The clerk of the county commission shall provide the ballot which shall
 25 be printed and in substantially the following form:

26 OFFICIAL BALLOT

27 (Check the one for which you wish to vote)

28 Shall township organization form of county government be
 29 abolished in _____ County **and a countywide tax at a**
 30 **rate of collected for road and bridge purposes?**

31 YES

NO

32 If a majority of the electors voting upon the proposition shall vote for the
 33 abolition thereof the township organization form of county government shall be
 34 declared to have been abolished; and township organization shall cease in said
 35 county; and except as provided in section 65.620 all laws in force in relation to
 36 counties not having township organization shall immediately take effect and be
 37 in force in such county.

38 2. No election or any proposal for either the adoption of township
 39 organization or for the abolition of township organization in any county shall be
 40 held within two years after an election is held under this section.

65.620. 1. Whenever any county abolishes township organization the
 2 county treasurer and ex officio collector shall immediately settle his accounts as
 3 treasurer with the county commission and shall thereafter perform all duties,
 4 exercise all powers, have all rights and be subject to all liabilities imposed and
 5 conferred upon the county collector of revenue under chapter 52 until the first
 6 Monday in March after the general election next following the abolishment of
 7 township organization and until a collector of revenue for the county is elected
 8 and qualified. The person elected collector at the general election as aforesaid,
 9 if that election is not one for collector of revenue under chapter 52, shall serve
 10 until the first Monday in March following the election and qualification of a
 11 collector of revenue under chapter 52. Upon abolition of township organization
 12 a county treasurer shall be appointed to serve until the expiration of the term of
 13 such officer pursuant to chapter 54.

14 2. Upon abolition of township organization, title to all property of all
15 kinds theretofore owned by the several townships of the county shall vest in the
16 county and the county shall be liable for all outstanding obligations and liabilities
17 of the several townships.

18 3. The terms of office of all township officers shall expire on the abolition
19 of township organization and the township trustee of each township shall
20 immediately settle his accounts with the county clerk and all township officers
21 shall promptly deliver to the appropriate county officers, as directed by the
22 county commission, all books, papers, records and property pertaining to their
23 offices.

24 [4. For a period of one calendar year following the abolition of the
25 townships or until the voters of the county have approved a tax levy for road and
26 bridge purposes, whichever occurs first, the county collector shall continue to
27 collect a property tax on a countywide basis in an amount equal to the tax levied
28 by the township that had the lowest total tax rate in the county immediately
29 prior to the abolishment of the townships. The continued collection of the tax
30 shall be considered a continuation of an existing tax and shall not be considered
31 a new tax levy.]

 94.900. 1. (1) The governing body of the following cities may impose a
2 tax as provided in this section:

3 (a) Any city of the third classification with more than ten thousand eight
4 hundred but less than ten thousand nine hundred inhabitants located at least
5 partly within a county of the first classification with more than one hundred
6 eighty-four thousand but less than one hundred eighty-eight thousand
7 inhabitants;

8 (b) Any city of the fourth classification with more than four thousand five
9 hundred but fewer than five thousand inhabitants;

10 (c) Any city of the fourth classification with more than eight thousand
11 nine hundred but fewer than nine thousand inhabitants;

12 (d) Any home rule city with more than forty-eight thousand but fewer
13 than forty-nine thousand inhabitants;

14 (e) Any home rule city with more than seventy-three thousand but fewer
15 than seventy-five thousand inhabitants;

16 (f) Any city of the fourth classification with more than thirteen thousand
17 five hundred but fewer than sixteen thousand inhabitants; [or]

18 (g) Any city of the fourth classification with more than seven thousand but

19 fewer than eight thousand inhabitants;

20 **(h) Any city of the fourth classification with more than four**
 21 **thousand but fewer than four thousand five hundred inhabitants and**
 22 **located in any county of the first classification with more than one**
 23 **hundred fifty thousand but fewer than two hundred thousand**
 24 **inhabitants; or**

25 **(i) Any city of the third classification with more than thirteen**
 26 **thousand but fewer than fifteen thousand inhabitants and located in**
 27 **any county of the third classification without a township form of**
 28 **government and with more than thirty-three thousand but fewer than**
 29 **thirty-seven thousand inhabitants.**

30 (2) The governing body of any city listed in subdivision (1) of this
 31 subsection is hereby authorized to impose, by ordinance or order, a sales tax in
 32 the amount of up to one-half of one percent on all retail sales made in such city
 33 which are subject to taxation under the provisions of sections 144.010 to 144.525
 34 for the purpose of improving the public safety for such city, including but not
 35 limited to expenditures on equipment, city employee salaries and benefits, and
 36 facilities for police, fire and emergency medical providers. The tax authorized by
 37 this section shall be in addition to any and all other sales taxes allowed by law,
 38 except that no ordinance or order imposing a sales tax pursuant to the provisions
 39 of this section shall be effective unless the governing body of the city submits to
 40 the voters of the city, at a county or state general, primary or special election, a
 41 proposal to authorize the governing body of the city to impose a tax.

42 2. If the proposal submitted involves only authorization to impose the tax
 43 authorized by this section, the ballot of submission shall contain, but need not be
 44 limited to, the following language:

45 Shall the city of _____ (city's name) impose a citywide sales tax of
 46 _____ (insert amount) for the purpose of improving the public
 47 safety of the city?

48 YES NO

49 If you are in favor of the question, place an "X" in the box opposite
 50 "YES". If you are opposed to the question, place an "X" in the box
 51 opposite "NO".

52 If a majority of the votes cast on the proposal by the qualified voters voting
 53 thereon are in favor of the proposal submitted pursuant to this subsection, then
 54 the ordinance or order and any amendments thereto shall be in effect on the first

55 day of the second calendar quarter after the director of revenue receives
56 notification of adoption of the local sales tax. If a proposal receives less than the
57 required majority, then the governing body of the city shall have no power to
58 impose the sales tax herein authorized unless and until the governing body of the
59 city shall again have submitted another proposal to authorize the governing body
60 of the city to impose the sales tax authorized by this section and such proposal
61 is approved by the required majority of the qualified voters voting
62 thereon. However, in no event shall a proposal pursuant to this section be
63 submitted to the voters sooner than twelve months from the date of the last
64 proposal pursuant to this section.

65 3. All revenue received by a city from the tax authorized under the
66 provisions of this section shall be deposited in a special trust fund and shall be
67 used solely for improving the public safety for such city for so long as the tax
68 shall remain in effect.

69 4. Once the tax authorized by this section is abolished or is terminated by
70 any means, all funds remaining in the special trust fund shall be used solely for
71 improving the public safety for the city. Any funds in such special trust fund
72 which are not needed for current expenditures may be invested by the governing
73 body in accordance with applicable laws relating to the investment of other city
74 funds.

75 5. All sales taxes collected by the director of the department of revenue
76 under this section on behalf of any city, less one percent for cost of collection
77 which shall be deposited in the state's general revenue fund after payment of
78 premiums for surety bonds as provided in section 32.087, shall be deposited in a
79 special trust fund, which is hereby created, to be known as the "City Public Safety
80 Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be
81 state funds and shall not be commingled with any funds of the state. The
82 provisions of section 33.080 to the contrary notwithstanding, money in this fund
83 shall not be transferred and placed to the credit of the general revenue fund. The
84 director of the department of revenue shall keep accurate records of the amount
85 of money in the trust and which was collected in each city imposing a sales tax
86 pursuant to this section, and the records shall be open to the inspection of officers
87 of the city and the public. Not later than the tenth day of each month the
88 director of the department of revenue shall distribute all moneys deposited in the
89 trust fund during the preceding month to the city which levied the tax; such
90 funds shall be deposited with the city treasurer of each such city, and all

91 expenditures of funds arising from the trust fund shall be by an appropriation act
92 to be enacted by the governing body of each such city. Expenditures may be made
93 from the fund for any functions authorized in the ordinance or order adopted by
94 the governing body submitting the tax to the voters.

95 6. The director of the department of revenue may make refunds from the
96 amounts in the trust fund and credited to any city for erroneous payments and
97 overpayments made, and may redeem dishonored checks and drafts deposited to
98 the credit of such cities. If any city abolishes the tax, the city shall notify the
99 director of the department of revenue of the action at least ninety days prior to
100 the effective date of the repeal and the director of the department of revenue may
101 order retention in the trust fund, for a period of one year, of two percent of the
102 amount collected after receipt of such notice to cover possible refunds or
103 overpayment of the tax and to redeem dishonored checks and drafts deposited to
104 the credit of such accounts. After one year has elapsed after the effective date of
105 abolition of the tax in such city, the director of the department of revenue shall
106 remit the balance in the account to the city and close the account of that
107 city. The director of the department of revenue shall notify each city of each
108 instance of any amount refunded or any check redeemed from receipts due the
109 city.

110 7. Except as modified in this section, all provisions of sections 32.085 and
111 32.087 shall apply to the tax imposed pursuant to this section.

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

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

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

 162.441. 1. If any school district desires to be attached **to a community**
2 **college district organized under sections 178.770 to 178.890** or to one or
3 more adjacent seven-director school districts for school purposes, upon the receipt
4 of a petition setting forth such fact, signed either by voters of the district equal
5 in number to ten percent of those voting in the last school election at which
6 school board members were elected or by a majority of the voters of the district,
7 whichever is the lesser, the school board of the district desiring to be so attached
8 shall submit the question to the voters.

9 2. As an alternative to the procedure in subsection 1 of this section, a
10 seven-director district may, by a majority vote of its board of education, propose
11 a plan to the voters of the district to attach the district to one or more adjacent
12 seven-director districts and call [for] an election upon the question of such plan.

13 3. **As an alternative to the procedures in subsection 1 or 2 of this**
14 **section, a community college district organized under sections 178.770**
15 **to 178.890 may, by a majority vote of its board of trustees, propose a**
16 **plan to the voters of the school district to attach the school district to**
17 **the community college district, levy the tax rate applicable to the**
18 **community college district at the time of the vote of the board of**
19 **trustees, and call an election upon the question of such plan. The**
20 **community college district shall be responsible for the costs associated**
21 **with the election.**

22 4. A plat of the proposed changes to all affected districts shall be
23 published and posted with the notice of election.

24 [4.] 5. The question shall be submitted in substantially the following
25 form:

26 Shall the _____ school district be annexed to the _____ school
27 districts effective the _____ day of _____, _____?

28 [5.] 6. If a majority of the votes cast in the district proposing annexation
29 favor annexation, the secretary shall certify the fact, with a copy of the record,
30 to the board of the district and to the boards of the districts to which annexation
31 is proposed; whereupon the boards of the seven-director districts to which

32 annexation is proposed shall meet to consider the advisability of receiving the
33 district or a portion thereof, and if a majority of all the members of each board
34 favor annexation, the boundary lines of the seven-director school districts from
35 the effective date shall be changed to include the district, and the board shall
36 immediately notify the secretary of the district which has been annexed of its
37 action.

38 [6.] 7. Upon the effective date of the annexation, all indebtedness,
39 property and money on hand belonging thereto shall immediately pass to the
40 seven-director school district. If the district is annexed to more than one district,
41 the provisions of sections 162.031 and 162.041 shall apply.

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