

SECOND REGULAR SESSION  
[PERFECTED WITH AN EFFECTIVE DATE]  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 2540**  
**99TH GENERAL ASSEMBLY**

6148H.03E

D. ADAM CRUMBLISS, Chief Clerk

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**AN ACT**

To repeal sections 32.087, 32.200, 34.040, 34.042, 34.044, 34.047, 34.353, 66.601, 66.620, 67.395, 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1713, 67.1775, 67.1959, 67.1971, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 100.286, 100.297, 135.025, 135.030, 135.110, 135.305, 135.313, 137.010, 143.011, 143.021, 143.022, 143.071, 143.151, 143.161, 143.171, 143.225, 143.261, 143.451, 143.461, 144.008, 144.010, 144.014, 144.030, 144.032, 144.043, 144.049, 144.060, 144.069, 144.070, 144.080, 144.083, 144.100, 144.121, 144.140, 144.210, 144.285, 144.517, 144.526, 144.600, 144.605, 144.635, 144.655, 144.710, 144.759, 144.761, 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, 144.1015, 148.030, 148.140, 148.620, 184.845, 208.431, 208.432, 208.433, 208.434, 208.435, 208.436, 208.437, 208.1050, 221.407, 238.235, 238.410, 254.075, 254.150, 254.160, 254.170, 254.180, 254.210, 301.025, 301.032, 301.041, 301.050, 301.055, 301.057, 301.058, 301.059, 301.061, 301.062, 301.063, 301.064, 301.065, 301.066, 301.067, 301.069, 301.114, 301.131, 301.134, 301.136, 301.140, 301.142, 301.144, 301.175, 301.190, 301.191, 301.192, 301.219, 301.227, 301.265, 301.266, 301.267, 301.300, 301.370, 301.380, 301.449, 301.457, 301.458, 301.459, 301.462, 301.463, 301.468, 301.469, 301.471, 301.472, 301.473, 301.474, 301.477, 301.481, 301.560, 301.562, 301.566, 301.580, 301.711, 301.3032, 301.3040, 301.3043, 301.3045, 301.3047, 301.3049, 301.3050, 301.3051, 301.3052, 301.3053, 301.3054, 301.3055, 301.3060, 301.3061, 301.3062, 301.3065, 301.3074, 301.3075, 301.3076, 301.3077, 301.3078, 301.3079, 301.3080, 301.3082, 301.3084, 301.3086, 301.3087, 301.3088, 301.3089, 301.3092, 301.3093, 301.3094, 301.3095, 301.3096, 301.3097, 301.3098, 301.3099, 301.3101, 301.3102, 301.3103, 301.3105, 301.3106, 301.3107, 301.3109,

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.

301.3115, 301.3117, 301.3118, 301.3119, 301.3122, 301.3123, 301.3124, 301.3125, 301.3126, 301.3128, 301.3129, 301.3130, 301.3131, 301.3132, 301.3133, 301.3137, 301.3139, 301.3141, 301.3143, 301.3144, 301.3145, 301.3146, 301.3147, 301.3150, 301.3154, 301.3161, 301.3162, 301.3163, 301.3165, 301.3166, 301.3167, 301.3168, 301.3169, 301.3170, 301.3172, 301.3173, 301.4000, 302.140, 302.177, 302.178, 302.181, 302.185, 302.286, 302.304, 302.312, 302.420, 302.541, 302.720, 302.735, 306.015, 306.016, 306.030, 306.031, 306.060, 306.127, 306.435, 306.535, 306.550, 313.826, 313.905, 313.935, 320.093, 479.368, and 644.032, RSMo, and to enact in lieu thereof two hundred eighty-five new sections relating to state revenues, with a contingent effective date for certain sections, a delayed effective date for certain sections, and penalty provisions.

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

Section A. Sections 32.087, 32.200, 34.040, 34.042, 34.044, 34.047, 34.353, 66.601, 2 66.620, 67.395, 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 3 67.729, 67.737, 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 4 67.1712, 67.1713, 67.1775, 67.1959, 67.1971, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 5 94.605, 94.660, 94.705, 100.286, 100.297, 135.025, 135.030, 135.110, 135.305, 135.313, 6 137.010, 143.011, 143.021, 143.022, 143.071, 143.151, 143.161, 143.171, 143.225, 143.261, 7 143.451, 143.461, 144.008, 144.010, 144.014, 144.030, 144.032, 144.043, 144.049, 144.060, 8 144.069, 144.070, 144.080, 144.083, 144.100, 144.121, 144.140, 144.210, 144.285, 144.517, 9 144.526, 144.600, 144.605, 144.635, 144.655, 144.710, 144.759, 144.761, 144.1000, 144.1003, 10 144.1006, 144.1009, 144.1012, 144.1015, 148.030, 148.140, 148.620, 184.845, 208.431, 11 208.432, 208.433, 208.434, 208.435, 208.436, 208.437, 208.1050, 221.407, 238.235, 238.410, 12 254.075, 254.150, 254.160, 254.170, 254.180, 254.210, 301.025, 301.032, 301.041, 301.050, 13 301.055, 301.057, 301.058, 301.059, 301.061, 301.062, 301.063, 301.064, 301.065, 301.066, 14 301.067, 301.069, 301.114, 301.131, 301.134, 301.136, 301.140, 301.142, 301.144, 301.175, 15 301.190, 301.191, 301.192, 301.219, 301.227, 301.265, 301.266, 301.267, 301.300, 301.370, 16 301.380, 301.449, 301.457, 301.458, 301.459, 301.462, 301.463, 301.468, 301.469, 301.471, 17 301.472, 301.473, 301.474, 301.477, 301.481, 301.560, 301.562, 301.566, 301.580, 301.711, 18 301.3032, 301.3040, 301.3043, 301.3045, 301.3047, 301.3049, 301.3050, 301.3051, 301.3052, 19 301.3053, 301.3054, 301.3055, 301.3060, 301.3061, 301.3062, 301.3065, 301.3074, 301.3075, 20 301.3076, 301.3077, 301.3078, 301.3079, 301.3080, 301.3082, 301.3084, 301.3086, 301.3087, 21 301.3088, 301.3089, 301.3092, 301.3093, 301.3094, 301.3095, 301.3096, 301.3097, 301.3098, 22 301.3099, 301.3101, 301.3102, 301.3103, 301.3105, 301.3106, 301.3107, 301.3109, 301.3115,

23 301.3117, 301.3118, 301.3119, 301.3122, 301.3123, 301.3124, 301.3125, 301.3126, 301.3128,  
24 301.3129, 301.3130, 301.3131, 301.3132, 301.3133, 301.3137, 301.3139, 301.3141, 301.3143,  
25 301.3144, 301.3145, 301.3146, 301.3147, 301.3150, 301.3154, 301.3161, 301.3162, 301.3163,  
26 301.3165, 301.3166, 301.3167, 301.3168, 301.3169, 301.3170, 301.3172, 301.3173, 301.4000,  
27 302.140, 302.177, 302.178, 302.181, 302.185, 302.286, 302.304, 302.312, 302.420, 302.541,  
28 302.720, 302.735, 306.015, 306.016, 306.030, 306.031, 306.060, 306.127, 306.435, 306.535,  
29 306.550, 313.826, 313.905, 313.935, 320.093, 479.368, and 644.032, RSMo, are repealed and  
30 two hundred eighty-five new sections enacted in lieu thereof, to be known as sections 32.005,  
31 32.006, 32.070, 32.086, 32.087, 32.200, 34.040, 34.042, 34.044, 34.047, 34.353, 66.620, 67.395,  
32 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737,  
33 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775,  
34 67.1959, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 100.286,  
35 100.297, 135.025, 135.030, 135.110, 135.305, 135.313, 135.760, 137.010, 143.011, 143.021,  
36 143.022, 143.071, 143.116, 143.151, 143.161, 143.171, 143.225, 143.451, 143.456, 143.461,  
37 144.008, 144.010, 144.014, 144.022, 144.030, 144.032, 144.043, 144.049, 144.060, 144.070,  
38 144.079, 144.080, 144.082, 144.083, 144.084, 144.100, 144.105, 144.109, 144.111, 144.112,  
39 144.113, 144.114, 144.121, 144.123, 144.124, 144.125, 144.140, 144.210, 144.212, 144.285,  
40 144.526, 144.600, 144.635, 144.655, 144.710, 144.759, 144.761, 148.030, 148.140, 148.620,  
41 184.845, 208.431, 208.432, 208.433, 208.434, 208.435, 208.436, 208.437, 208.1050, 208.1070,  
42 221.407, 226.228, 238.235, 238.410, 254.075, 254.180, 254.210, 301.025, 301.032, 301.041,  
43 301.050, 301.055, 301.057, 301.058, 301.059, 301.061, 301.062, 301.063, 301.064, 301.065,  
44 301.066, 301.067, 301.069, 301.114, 301.131, 301.134, 301.136, 301.140, 301.142, 301.144,  
45 301.175, 301.190, 301.191, 301.192, 301.219, 301.227, 301.265, 301.266, 301.267, 301.300,  
46 301.370, 301.380, 301.449, 301.457, 301.458, 301.459, 301.462, 301.463, 301.468, 301.469,  
47 301.471, 301.472, 301.473, 301.474, 301.477, 301.481, 301.560, 301.562, 301.566, 301.580,  
48 301.711, 301.3032, 301.3040, 301.3043, 301.3045, 301.3047, 301.3049, 301.3050, 301.3051,  
49 301.3052, 301.3053, 301.3054, 301.3055, 301.3060, 301.3061, 301.3062, 301.3065, 301.3074,  
50 301.3075, 301.3076, 301.3077, 301.3078, 301.3079, 301.3080, 301.3082, 301.3084, 301.3086,  
51 301.3087, 301.3088, 301.3089, 301.3092, 301.3093, 301.3094, 301.3095, 301.3096, 301.3097,  
52 301.3098, 301.3099, 301.3101, 301.3102, 301.3103, 301.3105, 301.3106, 301.3107, 301.3109,  
53 301.3115, 301.3117, 301.3118, 301.3119, 301.3122, 301.3123, 301.3124, 301.3125, 301.3126,  
54 301.3128, 301.3129, 301.3130, 301.3131, 301.3132, 301.3133, 301.3137, 301.3139, 301.3141,  
55 301.3143, 301.3144, 301.3145, 301.3146, 301.3147, 301.3150, 301.3154, 301.3161, 301.3162,  
56 301.3163, 301.3165, 301.3166, 301.3167, 301.3168, 301.3169, 301.3170, 301.3172, 301.3173,  
57 301.4000, 302.140, 302.177, 302.178, 302.181, 302.185, 302.286, 302.304, 302.312, 302.420,  
58 302.541, 302.720, 302.735, 306.015, 306.016, 306.030, 306.031, 306.060, 306.127, 306.435,

59 306.535, 306.550, 313.826, 313.905, 313.935, 320.093, 479.368, and 644.032, to read as  
60 follows:

**32.005. 1. The department of revenue created under article IV, section 22 of the  
2 Constitution of Missouri shall operate under the name "Department of Taxation and  
3 Revenue". The director of revenue created under such section shall be referred to as the  
4 "Director of Taxation and Revenue". The department shall have a transition period of two  
5 years to adopt the new department name. As materials with the department's name are  
6 depleted or expire, the new materials shall have the new department name.**

**7 2. As used in this chapter, unless otherwise clearly indicated by the context, the  
8 following words mean:**

**9 (1) "Department", the department of taxation and revenue;**

**10 (2) "Director", the director of taxation and revenue.**

**11 3. Wherever the laws, rules, or regulations of this state make reference to the  
12 "department of revenue" or the "department of taxation and revenue", such references  
13 shall be deemed to refer to the department created under article IV, section 22 of the  
14 Constitution of Missouri and this chapter.**

**32.006. 1. The revisor of statutes shall change all references in the revised statutes  
2 of Missouri from "department of revenue" to "department of taxation and revenue".**

**3 2. The revisor of statutes shall change all references in the revised statutes of  
4 Missouri from "director of revenue" or "director of the department of revenue" to  
5 "director of taxation and revenue".**

**32.070. 1. This act shall be known and may be cited as the "Streamlined Sales and  
2 Use Tax Agreement Act".**

**3 2. The director of revenue shall enter into the streamlined sales and use tax  
4 agreement with one or more states to simplify and modernize sales and use tax  
5 administration in order to substantially reduce the burden of tax compliance for all sellers  
6 and for all types of commerce. In furtherance of the streamlined sales and use tax  
7 agreement, the director of revenue may act jointly with other states that are members of  
8 the streamlined sales and use tax agreement to establish standards for certification of a  
9 certified service provider and certified automated system and establish performance  
10 standards for multistate sellers.**

**11 3. The director of revenue may take other actions reasonably required to  
12 implement the provisions set forth in the streamlined sales and use tax agreement act  
13 including, but not limited to, the promulgation of rules and the joint procurement, with  
14 other member states, of goods and services in furtherance of the streamlined sales and use  
15 tax agreement.**

16           **4. For the purposes of representing the state as a member of the agreement and, if**  
17 **necessary, amending the agreement, four delegates shall represent the state: one of whom**  
18 **appointed by the governor, one of whom is a member of the house of representatives**  
19 **appointed by the speaker of the house, one of whom is a member of the senate appointed**  
20 **by the president pro tempore, and one of whom is the director of revenue or the director's**  
21 **designee. Each year, the delegates shall recommend to the committees responsible for**  
22 **reviewing tax issues in the senate and the house of representatives any amendment of state**  
23 **statutes required to be substantially in compliance with the agreement. Such delegates**  
24 **shall make a written report by the fifteenth day of January each year regarding the status**  
25 **of the agreement.**

26           **5. The department of revenue shall promulgate rules necessary to implement the**  
27 **provisions of the streamlined sales and use tax agreement. Any rule or portion of a rule,**  
28 **as that term is defined in section 536.010, that is created under the authority delegated in**  
29 **this section shall become effective only if it complies with and is subject to all of the**  
30 **provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536**  
31 **are nonseverable, and if any of the powers vested with the general assembly pursuant to**  
32 **chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are**  
33 **subsequently held unconstitutional, then the grant of rulemaking authority and any rule**  
34 **proposed or adopted after the effective date of this section, shall be invalid and void.**

**32.086. Notwithstanding any other provision of law, for all local sales and use taxes**  
2 **collected by the department of revenue and remitted to a political jurisdiction or taxing**  
3 **district, the department shall remit one percent of the amount collected to the general**  
4 **revenue fund to offset the cost of collection unless a greater amount is specified in the local**  
5 **sales and use tax law. The department shall not commingle the remaining amounts**  
6 **collected with general revenue and shall remit the remaining amounts collected to the**  
7 **political jurisdiction or taxing district less any credits for erroneous payments,**  
8 **overpayments, and dishonored checks.**

          32.087. 1. Within ten days after the adoption of any ordinance or order in favor of  
2 adoption of any local sales tax authorized under the local sales tax law by the voters of a taxing  
3 entity, the governing body or official of such taxing entity shall forward to the director of revenue  
4 by United States registered mail or certified mail a certified copy of the ordinance or order. ~~[The~~  
5 ~~ordinance or order shall reflect the effective date thereof.]~~

6           2. Any local sales tax so adopted shall become effective ~~[on the first day of the second~~  
7 ~~calendar quarter after the director of revenue receives notice of adoption of the local sales tax,~~  
8 ~~except]~~ as provided in ~~[subsection 18 of]~~ this section~~[,]~~ and shall be imposed on all transactions  
9 on which the Missouri state sales tax is imposed.

10           3. Every retailer within the jurisdiction of one or more taxing entities which has imposed  
11 one or more local sales taxes under the local sales tax law shall add all taxes so imposed along  
12 with the tax imposed by the sales tax law of the state of Missouri to the sale price and, when  
13 added, the combined tax shall constitute a part of the price, and shall be a debt of the purchaser  
14 to the retailer until paid, and shall be recoverable at law in the same manner as the purchase  
15 price. The combined rate of the state sales tax and all local sales taxes shall be the sum of the  
16 rates, multiplying the combined rate times the amount of the sale.

17           4. ~~[The brackets required to be established by the director of revenue under the~~  
18 ~~provisions of section 144.285 shall be based upon the sum of the combined rate of the state sales~~  
19 ~~tax and all local sales taxes imposed under the provisions of the local sales tax law.~~

20 ~~———5.]~~ (1) The ordinance or order imposing a local sales tax under the local sales tax law  
21 shall impose a tax upon all transactions upon which the Missouri state sales tax is imposed to  
22 the extent and in the manner provided in ~~[sections 144.010 to 144.525]~~ **chapter 144**, and the  
23 rules and regulations of the director of revenue issued pursuant thereto~~[-except that the rate of~~  
24 ~~the tax shall be the sum of the combined rate of the state sales tax or state highway use tax and~~  
25 ~~all local sales taxes imposed under the provisions of the local sales tax law].~~

26           (2) Notwithstanding any other provision of law to the contrary, local taxing jurisdictions,  
27 except those in which voters have **previously** approved a local use tax under section 144.757,  
28 shall have placed on the ballot on or after the general election in November 2014, but no later  
29 than the general election in November ~~[2018]~~ **2022**, whether to repeal application of the local  
30 sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that are subject to  
31 state sales tax under section 144.020 and purchased from a source other than a licensed Missouri  
32 dealer. The ballot question presented to the local voters shall contain substantially the following  
33 language:

34           Shall the ..... (local jurisdiction's name) discontinue applying and collecting the  
35 local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were  
36 purchased from a source other than a licensed Missouri dealer?

37

38 Approval of this measure will result in a reduction of local revenue to provide for vital services  
39 for ..... (local jurisdiction's name) and it will place Missouri dealers of motor vehicles,  
40 outboard motors, boats, and trailers at a competitive disadvantage to non-Missouri dealers of  
41 motor vehicles, outboard motors, boats, and trailers.

42

☐ YES

☐ NO

43

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

46           (3) If the ballot question set forth in subdivision (2) of this subsection receives a majority  
47 of the votes cast in favor of the proposal, or if the local taxing jurisdiction fails to place the ballot  
48 question before the voters on or before the general election in November ~~[2018]~~ **2022**, the local  
49 taxing jurisdiction shall cease applying the local sales tax to the titling of motor vehicles, trailers,  
50 boats, and outboard motors that were purchased from a source other than a licensed Missouri  
51 dealer.

52           (4) In addition to the requirement that the ballot question set forth in subdivision (2) of  
53 this subsection be placed before the voters, the governing body of any local taxing jurisdiction  
54 that had previously imposed a local use tax on the use of motor vehicles, trailers, boats, and  
55 outboard motors may, at any time, place a proposal on the ballot at any election to repeal  
56 application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard  
57 motors purchased from a source other than a licensed Missouri dealer. If a majority of the votes  
58 cast by the registered voters voting thereon are in favor of the proposal to repeal application of  
59 the local sales tax to such titling, then the local sales tax shall no longer be applied to the titling  
60 of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a  
61 licensed Missouri dealer. If a majority of the votes cast by the registered voters voting thereon  
62 are opposed to the proposal to repeal application of the local sales tax to such titling, such  
63 application shall remain in effect.

64           (5) In addition to the requirement that the ballot question set forth in subdivision (2) of  
65 this subsection be placed before the voters on or after the general election in November 2014,  
66 and on or before the general election in November ~~[2018]~~ **2022**, whenever the governing body  
67 of any local taxing jurisdiction imposing a local sales tax on the sale of motor vehicles, trailers,  
68 boats, and outboard motors receives a petition, signed by fifteen percent of the registered voters  
69 of such jurisdiction voting in the last gubernatorial election, and calling for a proposal to be  
70 placed on the ballot at any election to repeal application of the local sales tax to the titling of  
71 motor vehicles, trailers, boats, and outboard motors purchased from a source other than a  
72 licensed Missouri dealer, the governing body shall submit to the voters of such jurisdiction a  
73 proposal to repeal application of the local sales tax to such titling. If a majority of the votes cast  
74 by the registered voters voting thereon are in favor of the proposal to repeal application of the  
75 local sales tax to such titling, then the local sales tax shall no longer be applied to the titling of  
76 motor vehicles, trailers, boats, and outboard motors purchased from a source other than a  
77 licensed Missouri dealer. If a majority of the votes cast by the registered voters voting thereon  
78 are opposed to the proposal to repeal application of the local sales tax to such titling, such  
79 application shall remain in effect.

80           (6) Nothing in this subsection shall be construed to authorize the voters of any  
81 jurisdiction to repeal application of any state sales or use tax.

82 (7) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard  
83 motors purchased from a source other than a licensed Missouri dealer is repealed, such repeal  
84 shall take effect ~~[on the first day of the second calendar quarter after the election]~~ **as provided**  
85 **under this section.** If any local sales tax on the titling of motor vehicles, trailers, boats, and  
86 outboard motors purchased from a source other than a licensed Missouri dealer is required to  
87 cease to be applied or collected due to failure of a local taxing jurisdiction to hold an election  
88 pursuant to subdivision (2) of this subsection, such cessation shall take effect on March 1, ~~[2019]~~  
89 **2023.**

90 (8) Notwithstanding any provision of law to the contrary, if any local sales tax on the  
91 titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than  
92 a licensed Missouri dealer is repealed after the general election in November 2014, or if the  
93 taxing jurisdiction failed to present the ballot to the voters at a general election on or before  
94 November ~~[2018]~~ **2022**, then the governing body of such taxing jurisdiction may, at any election  
95 subsequent to the repeal or after the general election in November ~~[2018]~~ **2022**, if the jurisdiction  
96 failed to present the ballot to the voters, place before the voters the issue of imposing a sales tax  
97 on the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales  
98 tax under section 144.020 that were purchased from a source other than a licensed Missouri  
99 dealer. The ballot question presented to the local voters shall contain substantially the following  
100 language:

101 Shall the ..... (local jurisdiction's name) apply and collect the local sales tax on  
102 the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales  
103 tax under section 144.020 and purchased from a source other than a licensed Missouri dealer?  
104

105 Approval of this measure will result in an increase of local revenue to provide for vital services  
106 for ..... (local jurisdiction's name), and it will remove a competitive advantage that  
107 non-Missouri dealers of motor vehicles, outboard motors, boats, and trailers have over Missouri  
108 dealers of motor vehicles, outboard motors, boats, and trailers.

109 ☐ YES ☐ NO

110

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

113 (9) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard  
114 motors purchased from a source other than a licensed Missouri dealer is adopted, such tax shall  
115 take effect and be imposed ~~[on the first day of the second calendar quarter after the election]~~ **as**  
116 **provided under this section.**



117       ~~[6-]~~ 5. On and after the effective date of any local sales tax imposed under the provisions  
118 of the local sales tax law, the director of revenue shall perform all functions incident to the  
119 administration, collection, enforcement, and operation of the tax, and the director of revenue  
120 shall collect in addition to the sales tax for the state of Missouri all additional local sales taxes  
121 authorized under the authority of the local sales tax law. All local sales taxes imposed under the  
122 local sales tax law together with all taxes imposed under the sales tax law of the state of Missouri  
123 shall be collected together and reported upon such forms and under such administrative rules and  
124 regulations as may be prescribed by the director of revenue.

125       ~~[7-]~~ 6. All applicable provisions contained in sections 144.010 to 144.525 governing the  
126 state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the  
127 collection of any local sales tax imposed under the local sales tax law except as modified by the  
128 local sales tax law.

129       ~~[8-]~~ 7. All exemptions granted to agencies of government, organizations, persons and  
130 to the sale of certain articles and items of tangible personal property and taxable services under  
131 the provisions of sections 144.010 to 144.525, as these sections now read and as they may  
132 hereafter be amended, it being the intent of this general assembly to ensure that the same sales  
133 tax exemptions granted from the state sales tax law also be granted under the local sales tax law,  
134 are hereby made applicable to the imposition and collection of all local sales taxes imposed  
135 under the local sales tax law.

136       ~~[9-]~~ 8. The same sales tax permit, exemption certificate and retail certificate required  
137 by sections 144.010 to 144.525 for the administration and collection of the state sales tax shall  
138 satisfy the requirements of the local sales tax law, and no additional permit or exemption  
139 certificate or retail certificate shall be required; except that the director of revenue may prescribe  
140 a form of exemption certificate for an exemption from any local sales tax imposed by the local  
141 sales tax law.

142       ~~[10-]~~ 9. All discounts allowed the retailer under the provisions of the state sales tax law  
143 for the collection of and for payment of taxes under the provisions of the state sales tax law are  
144 hereby allowed and made applicable to any local sales tax collected under the provisions of the  
145 local sales tax law.

146       ~~[11-]~~ 10. The penalties provided in section 32.057 and sections 144.010 to 144.525 for  
147 a violation of the provisions of those sections are hereby made applicable to violations of the  
148 provisions of the local sales tax law.

149       ~~[12- (1)]~~ 11. For the purposes of any local sales tax imposed by an ordinance or order  
150 under the local sales tax law, all sales~~], except the sale of motor vehicles, trailers, boats, and~~  
151 ~~outboard motors required to be titled under the laws of the state of Missouri, shall be deemed to~~  
152 ~~be consummated at the place of business of the retailer unless the tangible personal property sold~~

~~is delivered by the retailer or his agent to an out-of-state destination. In the event a retailer has more than one place of business in this state which participates in the sale, the sale shall be deemed to be consummated at the place of business of the retailer where the initial order for the tangible personal property is taken, even though the order must be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A sale by a retailer's agent or employee shall be deemed to be consummated at the place of business from which he works.~~

~~———— (2) For the purposes of any local sales tax imposed by an ordinance or order under the local sales tax law, the sales tax upon the titling of all motor vehicles, trailers, boats, and outboard motors shall be imposed at the rate in effect at the location of the residence of the purchaser, and remitted to that local taxing entity, and not at the place of business of the retailer, or the place of business from which the retailer's agent or employee works.~~

~~———— (3) For the purposes of any local tax imposed by an ordinance or under the local sales tax law on charges for mobile telecommunications services, all taxes of mobile telecommunications service shall be imposed as provided in the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sections 116 through 124, as amended]~~ **shall be sourced as provided by section 144.043 and sections 144.111 to 144.113.**

~~[13.]~~ **12.** Local sales taxes shall not be imposed on the seller of motor vehicles, trailers, boats, and outboard motors required to be titled under the laws of the state of Missouri, but shall be collected from the purchaser by the director of revenue at the time application is made for a certificate of title, if the address of the applicant is within a taxing entity imposing a local sales tax under the local sales tax law.

~~[14.]~~ **13.** The director of revenue and any of his deputies, assistants and employees who have any duties or responsibilities in connection with the collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting, or recording of funds which come into the hands of the director of revenue under the provisions of the local sales tax law shall enter a surety bond or bonds payable to any and all taxing entities in whose behalf such funds have been collected under the local sales tax law in the amount of one hundred thousand dollars for each such tax; but the director of revenue may enter into a blanket bond covering himself and all such deputies, assistants and employees. The cost of any premium for such bonds shall be paid by the director of revenue from the share of the collections under the sales tax law retained by the director of revenue for the benefit of the state.

~~[15.]~~ **14.** The director of revenue shall annually report on his management of each trust fund which is created under the local sales tax law and administration of each local sales tax imposed under the local sales tax law. He shall provide each taxing entity imposing one or more local sales taxes authorized by the local sales tax law with a detailed accounting of the source of all funds received by him for the taxing entity. Notwithstanding any other provisions of law,

189 the state auditor shall annually audit each trust fund. A copy of the director's report and annual  
190 audit shall be forwarded to each taxing entity imposing one or more local sales taxes.

191 ~~[16.]~~ **15.** Within the boundaries of any taxing entity where one or more local sales taxes  
192 have been imposed, if any person is delinquent in the payment of the amount required to be paid  
193 by him under the local sales tax law or in the event a determination has been made against him  
194 for taxes and penalty under the local sales tax law, the limitation for bringing suit for the  
195 collection of the delinquent tax and penalty shall be the same as that provided in sections  
196 144.010 to 144.525. Where the director of revenue has determined that suit must be filed against  
197 any person for the collection of delinquent taxes due the state under the state sales tax law, and  
198 where such person is also delinquent in payment of taxes under the local sales tax law, the  
199 director of revenue shall notify the taxing entity in the event any person fails or refuses to pay  
200 the amount of any local sales tax due so that appropriate action may be taken by the taxing entity.

201 ~~[17.]~~ **16.** Where property is seized by the director of revenue under the provisions of any  
202 law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax  
203 imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any  
204 tax imposed by the local sales tax law, the director of revenue shall permit the taxing entity to  
205 join in any sale of property to pay the delinquent taxes and penalties due the state and to the  
206 taxing entity under the local sales tax law. The proceeds from such sale shall first be applied to  
207 all sums due the state, and the remainder, if any, shall be applied to all sums due such taxing  
208 entity.

209 ~~[18.]~~ **17.** If a local sales tax has been in effect for at least one year under the provisions  
210 of the local sales tax law and voters approve reimposition of the same local sales tax at the same  
211 rate at an election as provided for in the local sales tax law prior to the date such tax is due to  
212 expire, the tax ~~[so]~~ reimposed shall become effective ~~[the first day of the first calendar quarter~~  
213 ~~after the director receives a certified copy of the ordinance, order or resolution accompanied by~~  
214 ~~a map clearly showing the boundaries thereof and the results of such election, provided that such~~  
215 ~~ordinance, order or resolution and all necessary accompanying materials are received by the~~  
216 ~~director at least thirty days prior to the expiration of such tax]~~ **as provided under subsection**  
217 **19 of this section.** Any administrative cost or expense incurred by the state as a result of the  
218 provisions of this subsection shall be paid by the city or county reimposing such tax.

219 **18.** If the boundaries of a city in which a sales tax has been imposed shall thereafter  
220 be changed or altered, the city clerk shall forward to the director of revenue by United  
221 States registered mail or certified mail a certified copy of the ordinance adding or  
222 detaching territory from the city within ten days of adoption of the ordinance. The  
223 ordinance shall reflect the effective date of the ordinance and shall be accompanied by a  
224 map of the city clearly showing the territory added or detached from the city boundaries.

225 Upon receipt of the ordinance and map, the tax imposed under the local sales tax law shall  
226 be effective in the added territory or abolished in the detached territory on the first day of  
227 a calendar quarter after one hundred twenty days' notice to sellers.

228 19. (1) The effective date for the imposition, repeal, or rate change of each local  
229 sales and use tax is the first day of the calendar quarter after a minimum of one hundred  
230 twenty days' notice to sellers. If notice to the director of revenue is required of a local  
231 taxing jurisdiction, such notice shall be made at least one hundred twenty days prior to the  
232 effective date for the imposition, repeal, or rate change of a local sales and use tax.

233 (2) The effective date for any local jurisdiction boundary change for sales and use  
234 tax purposes is the first day of the calendar quarter after a minimum of one hundred  
235 twenty days' notice to sellers.

32.200. The "Multistate Tax Compact" is hereby enacted into law and entered into with  
2 all jurisdictions legally joining therein, in the form substantially as follows:

3

4 MULTISTATE TAX COMPACT

5

6 Article I

7 The purposes of this compact are to:

- 8 1. Facilitate proper determination of state and local tax liability of multistate taxpayers,  
9 including the equitable apportionment of tax bases and settlement of apportionment disputes.  
10 2. Promote uniformity or compatibility in significant components of tax systems.  
11 3. Facilitate taxpayer convenience and compliance in the filing of tax returns and in other  
12 phases of tax administration.  
13 4. Avoid duplicative taxation.

14

15 Article II

16 As used in this compact:

- 17 1. "State" means a state of the United States, the District of Columbia, the  
18 Commonwealth of Puerto Rico, or any territory or possession of the United States.  
19 2. "Subdivision" means any governmental unit or special district of a state.  
20 3. "Taxpayer" means any corporation, partnership, firm, association, governmental unit  
21 or agency or person acting as a business entity in more than one state.  
22 4. "Income tax" means a tax imposed on or measured by net income including any tax  
23 imposed on or measured by an amount arrived at by deducting expenses from gross income, one  
24 or more forms of which expenses are not specifically and directly related to particular  
25 transactions.

26           5. "Capital stock tax" means a tax measured in any way by the capital of a corporation  
27 considered in its entirety.

28           6. "Gross receipts tax" means a tax, other than a sales tax, which is imposed on or  
29 measured by the gross volume of business, in terms of gross receipts or in other terms, and in the  
30 determination of which no deduction is allowed which would constitute the tax an income tax.

31           7. "Sales tax" means a tax imposed with respect to the transfer for a consideration of  
32 ownership, possession or custody of tangible personal property or the rendering of services  
33 measured by the price of the tangible personal property transferred or services rendered and  
34 which is required by state or local law to be separately stated from the sales price by the seller,  
35 or which is customarily separately stated from the sales price, but does not include a tax imposed  
36 exclusively on the sale of a specifically identified commodity or article or class of commodities  
37 or articles.

38           8. "Use tax" means a nonrecurring tax, other than a sales tax, which

39           (a) is imposed on or with respect to the exercise or enjoyment of any right or power over  
40 tangible personal property incident to the ownership, possession or custody of that property or  
41 the leasing of that property from another including any consumption, keeping, retention, or other  
42 use of tangible personal property; and

43           (b) is complementary to a sales tax.

44           9. "Tax" means an income tax, capital stock tax, gross receipts tax, sales tax, use tax, and  
45 any other tax which has a multistate impact, except that the provisions of articles III, IV and V  
46 of this compact shall apply only to the taxes specifically designated therein and the provisions  
47 of article IX of this compact shall apply only in respect to determinations pursuant to article IV.  
48

### 49           Article III

50           1. Any taxpayer subject to an income tax whose income is subject to apportionment and  
51 allocation for tax purposes pursuant to the laws of a party state or pursuant to the laws of  
52 subdivisions in two or more party states may elect to apportion and allocate ~~his~~ **the taxpayer's**  
53 income in the manner provided by the laws of such state or by the laws of such states and  
54 subdivisions without reference to this compact, or may elect to apportion and allocate in  
55 accordance with article IV; **except that for tax years beginning on or after January 1, 2019,**  
56 **any taxpayer subject to the tax imposed by section 143.071 shall apportion and allocate in**  
57 **accordance with the provisions of chapter 143 and shall not apportion or allocate in**  
58 **accordance with article IV.** This election for any tax year may be made in all party states or  
59 subdivisions thereof or in any one or more of the party states or subdivisions thereof without  
60 reference to the election made in the others. For the purposes of this paragraph, taxes imposed  
61 by subdivisions shall be considered separately from state taxes and the apportionment and

62 allocation also may be applied to the entire tax base. In no instance wherein article IV is  
63 employed for all subdivisions of a state may the sum of all apportionments and allocations to  
64 subdivisions within a state be greater than the apportionment and allocation that would be  
65 assignable to that state if the apportionment or allocation were being made with respect to a state  
66 income tax.

67         2. Each party state or any subdivision thereof which imposes an income tax shall provide  
68 by law that any taxpayer required to file a return, whose only activities within the taxing  
69 jurisdiction consist of sales and do not include owning or renting real estate or tangible personal  
70 property, and whose dollar volume of gross sales made during the tax year within the state or  
71 subdivision, as the case may be, is not in excess of \$100,000 may elect to report and pay any tax  
72 due on the basis of a percentage of such volume, and shall adopt rates which shall produce a tax  
73 which reasonably approximates the tax otherwise due. The multistate tax commission, not more  
74 than once in five years, may adjust the \$100,000 figure in order to reflect such changes as may  
75 occur in the real value of the dollar, and such adjusted figure, upon adoption by the commission,  
76 shall replace the \$100,000 figure specifically provided herein. Each party state and subdivision  
77 thereof may make the same election available to taxpayers additional to those specified in this  
78 paragraph.

79         3. Nothing in this article relates to the reporting or payment of any tax other than an  
80 income tax.

81

#### 82         Article IV

83         1. As used in this article, unless the context otherwise requires:

84         (1) "Business income" means income arising from transactions and activity in the regular  
85 course of the taxpayer's trade or business and includes income from tangible and intangible  
86 property if the acquisition, management, and disposition of the property constitute integral parts  
87 of the taxpayer's regular trade or business operations.

88         (2) "Commercial domicile" means the principal place from which the trade or business  
89 of the taxpayer is directed or managed.

90         (3) "Compensation" means wages, salaries, commissions and any other form of  
91 remuneration paid to employees for personal services.

92         (4) "Financial organization" means any bank, trust company, savings bank, industrial  
93 bank, land bank, safe deposit company, private banker, savings and loan association, credit  
94 union, cooperative bank, small loan company, sales finance company, investment company, or  
95 any type of insurance company.

96         (5) "Nonbusiness income" means all income other than business income.

97         (6) "Public utility" means any business entity

(a) which owns or operates any plant, equipment, property, franchise, or license for the transmission of communications, transportation of goods or persons, except by pipeline, or the production, transmission, sale, delivery, or furnishing of electricity, water or steam; and

(b) whose rates of charges for goods or services have been established or approved by a federal, state or local government or governmental agency.

(7) "Sales" means all gross receipts of the taxpayer not allocated under paragraphs of this article.

(8) "State" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, and any foreign country or political subdivision thereof.

(9) "This state" means the state in which the relevant tax return is filed or, in the case of application of this article, to the apportionment and allocation of income for local tax purposes, the subdivision or local taxing district in which the relevant tax return is filed.

2. Any taxpayer having income from business activity which is taxable both within and without this state, other than activity as a financial organization or public utility or the rendering of purely personal services by an individual, shall allocate and apportion ~~his~~ **the taxpayer's** net income as provided in this article. If a taxpayer has income from business activity as a public utility but derives the greater percentage of ~~his~~ **the taxpayer's** income from activities subject to this article, the taxpayer may elect to allocate and apportion ~~his~~ **the taxpayer's** entire net income as provided in this article.

3. For purposes of allocation and apportionment of income under this article, a taxpayer is taxable in another state if

(1) In that state ~~he~~ **the taxpayer** is subject to a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax; or

(2) That state has jurisdiction to subject the taxpayer to a net income tax regardless of whether, in fact, the state does or does not.

4. Rents and royalties from real or tangible personal property, capital gains, interest, dividends or patent or copyright royalties, to the extent that they constitute nonbusiness income, shall be allocated as provided in paragraphs 5 through 8 of this article.

5. (1) Net rents and royalties from real property located in this state are allocable to this state.

(2) Net rents and royalties from tangible personal property are allocable to this state:

(a) if and to the extent that the property is utilized in this state; or

(b) in their entirety if the taxpayer's commercial domicile is in this state and the taxpayer is not organized under the laws of or taxable in the state in which the property is utilized.

(3) The extent of utilization of tangible personal property in a state is determined by multiplying the rents and royalties by a fraction, the numerator of which is the number of days of physical location of the property in the state during the rental or royalty period in the taxable year and the denominator of which is the number of days of physical location of the property everywhere during all rental or royalty periods in the taxable year. If the physical location of the property during the rental or royalty period is unknown or unascertainable by the taxpayer, tangible personal property is utilized in the state in which the property was located at the time the rental or royalty payer obtained possession.

6. (1) Capital gains and losses from sales of real property located in this state are allocable to this state.

(2) Capital gains and losses from sales of tangible personal property are allocable to this state if

(a) the property had a situs in this state at the time of the sale; or

(b) the taxpayer's commercial domicile is in this state and the taxpayer is not taxable in the state in which the property had a situs.

(3) Capital gains and losses from sales of intangible personal property are allocable to this state if the taxpayer's commercial domicile is in this state.

7. Interest and dividends are allocable to this state if the taxpayer's commercial domicile is in this state.

8. (1) Patent and copyright royalties are allocable to this state:

(a) if and to the extent that the patent or copyright is utilized by the payer in this state;

or

(b) if and to the extent that the patent copyright is utilized by the payer in a state in which the taxpayer is not taxable and the taxpayer's commercial domicile is in this state.

(2) A patent is utilized in a state to the extent that it is employed in production, fabrication, manufacturing, or other processing in the state or to the extent that a patented product is produced in the state. If the basis of receipts from patent royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the patent is utilized in the state in which the taxpayer's commercial domicile is located.

(3) A copyright is utilized in a state to the extent that printing or other publication originates in the state. If the basis of receipts from copyright royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the copyright is utilized in the state in which the taxpayer's commercial domicile is located.

9. All business income shall be apportioned to this state by multiplying the income by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator of which is three.



10. The property factor is a fraction, the numerator of which is the average value of the taxpayer's real and tangible personal property owned or rented and used in this state during the tax period and the denominator of which is the average value of all the taxpayer's real and tangible personal property owned or rented and used during the tax period.

11. Property owned by the taxpayer is valued at its original cost. Property rented by the taxpayer is valued at eight times the net annual rental rate. Net annual rental rate is the annual rental rate paid by the taxpayer less any annual rental rate received by the taxpayer from subrentals.

12. The average value of property shall be determined by averaging the values at the beginning and ending of the tax period but the tax administrator may require the averaging of monthly values during the tax period if reasonably required to reflect properly the average value of the taxpayer's property.

13. The payroll factor is a fraction, the numerator of which is the total amount paid in this state during the tax period by the taxpayer for compensation and the denominator of which is the total compensation paid everywhere during the tax period.

14. Compensation is paid in this state if:

(1) the individual's service is performed entirely within the state;

(2) the individual's service is performed both within and without the state, but the service performed without the state is incidental to the individual's service within the state; or

(3) some of the service is performed in the state; and

(a) the base of operations or, if there is no base of operations, the place from which the service is directed or controlled is in the state; or

(b) the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is in this state.

15. The sales factor is a fraction, the numerator of which is the total sales of the taxpayer in this state during the tax period, and the denominator of which is the total sales of the taxpayer everywhere during the tax period.

16. Sales of tangible personal property are in this state if:

(1) the property is delivered or shipped to a purchaser, other than the United States government, within this state regardless of the f.o.b. point or other conditions of the sale; or

(2) the property is shipped from an office, store, warehouse, factory, or other place of storage in this state; and

(a) the purchaser is the United States government; or

(b) the taxpayer is not taxable in the state of the purchaser.

17. Sales, other than sales of tangible personal property, are in this state if:

- 206 (1) the income-producing activity is performed in this state; or  
207 (2) the income-producing activity is performed both in and outside this state and a  
208 greater proportion of the income-producing activity is performed in this state than in any other  
209 state, based on costs of performance.
- 210 18. If the allocation and apportionment provisions of this article do not fairly represent  
211 the extent of the taxpayer's business activity in this state, the taxpayer may petition for or the tax  
212 administrator may require, in respect to all or any part of the taxpayer's business activity, if  
213 reasonable:
- 214 (1) separate accounting;  
215 (2) the exclusion of any one or more of the factors;  
216 (3) the inclusion of one or more additional factors which will fairly represent the  
217 taxpayer's business activity in this state; or  
218 (4) the employment of any other method to effectuate an equitable allocation and  
219 apportionment of the taxpayer's income.

220

## 221 Article V

- 222 1. Each purchaser liable for a use tax on tangible personal property shall be entitled to  
223 full credit for the combined amount or amounts of legally imposed sales or use taxes paid by  
224 ~~him~~ **the purchaser** with respect to the same property to another state and any subdivision  
225 thereof. The credit shall be applied first against the amount of any use tax due the state, and any  
226 unused portion of the credit shall then be applied against the amount of any use tax due a  
227 subdivision.
- 228 2. Whenever a vendor receives and accepts in good faith from a purchaser a resale or  
229 other exemption certificate or other written evidence of exemption authorized by the appropriate  
230 state or subdivision taxing authority, the vendor shall be relieved of liability for a sales or use  
231 tax with respect to the transaction.

232

## 233 Article VI

- 234 1. (a) The multistate tax commission is hereby established. It shall be composed of one  
235 "member" from each party state who shall be the head of the state agency charged with the  
236 administration of the types of taxes to which this compact applies. If there is more than one such  
237 agency the state shall provide by law for the selection of the commission member from the heads  
238 of the relevant agencies. State law may provide that a member of the commission be represented  
239 by an alternate but only if there is on file with the commission written notification of the  
240 designation and identity of the alternate. The attorney general of each party state or ~~his~~ **the**  
241 **attorney general's** designee, or other counsel if the laws of the party state specifically provide,

242 shall be entitled to attend the meetings of the commission, but shall not vote. Such attorneys  
243 general, designees, or other counsel shall receive all notices of meetings required under  
244 paragraph 1 (e) of this article.

245 (b) Each party state shall provide by law for the selection of representatives from its  
246 subdivisions affected by this compact to consult with the commission member from that state.

247 (c) Each member shall be entitled to one vote. The commission shall not act unless a  
248 majority of the members are present, and no action shall be binding unless approved by a  
249 majority of the total number of members.

250 (d) The commission shall adopt an official seal to be used as it may provide.

251 (e) The commission shall hold an annual meeting and such other regular meetings as its  
252 bylaws may provide and such special meetings as its executive committee may determine. The  
253 commission bylaws shall specify the dates of the annual and any other regular meetings, and  
254 shall provide for the giving of notice of annual, regular and special meetings. Notices of special  
255 meetings shall include the reasons therefor and an agenda of the items to be considered.

256 (f) The commission shall elect annually, from among its members, a chairman, a vice  
257 chairman and a treasurer. The commission shall appoint an executive director who shall serve  
258 at its pleasure, and it shall fix his **or her** duties and compensation. The executive director shall  
259 be secretary of the commission. The commission shall make provision for the bonding of such  
260 of its officers and employees as it may deem appropriate.

261 (g) Irrespective of the civil service, personnel or other merit system laws of any party  
262 state, the executive director shall appoint or discharge such personnel as may be necessary for  
263 the performance of the functions of the commission and shall fix their duties and compensation.  
264 The commission bylaws shall provide for personnel policies and programs.

265 (h) The commission may borrow, accept or contract for the services of personnel from  
266 any state, the United States, or any other governmental entity.

267 (i) The commission may accept for any of its purposes and functions any and all  
268 donations and grants of money, equipment, supplies, materials and services, conditional or  
269 otherwise, from any governmental entity, and may utilize and dispose of the same.

270 (j) The commission may establish one or more offices for the transacting of its business.

271 (k) The commission shall adopt bylaws for the conduct of its business. The commission  
272 shall publish its bylaws in convenient form, and shall file a copy of the bylaws and any  
273 amendments thereto with the appropriate agency or officer in each of the party states.

274 (l) The commission annually shall make to the governor and legislature of each party  
275 state a report covering its activities for the preceding year. Any donation or grant accepted by  
276 the commission or services borrowed shall be reported in the annual report of the commission,  
277 and shall include the nature, amount and conditions, if any, of the donation, gift, grant or services

278 borrowed and the identity of the donor or lender. The commission may make additional reports  
279 as it may deem desirable.

280         2. (a) To assist in the conduct of its business when the full commission is not meeting,  
281 the commission shall have an executive committee of seven members, including the chairman,  
282 vice chairman, treasurer and four other members elected annually by the commission. The  
283 executive committee, subject to the provisions of this compact and consistent with the policies  
284 of the commission, shall function as provided in the bylaws of the commission.

285         (b) The commission may establish advisory and technical committees, membership on  
286 which may include private persons and public officials, in furthering any of its activities. Such  
287 committees may consider any matter of concern to the commission, including problems of  
288 special interest to any party state and problems dealing with particular types of taxes.

289         (c) The commission may establish such additional committees as its bylaws may provide.

290         3. In addition to powers conferred elsewhere in this compact, the commission shall have  
291 power to:

292         (a) Study state and local tax systems and particular types of state and local taxes.

293         (b) Develop and recommend proposals for an increase in uniformity or compatibility of  
294 state and local tax laws with a view toward encouraging the simplification and improvement of  
295 state and local tax law and administration.

296         (c) Compile and publish information as in its judgment would assist the party states in  
297 implementation of the compact and taxpayers in complying with state and local tax laws.

298         (d) Do all things necessary and incidental to the administration of its functions pursuant  
299 to this compact.

300         4. (a) The commission shall submit to the governor or designated officer or officers of  
301 each party state a budget of its estimated expenditures for such period as may be required by the  
302 laws of that state for presentation to the legislature thereof.

303         (b) Each of the commission's budgets of estimated expenditures shall contain specific  
304 recommendations of the amounts to be appropriated by each of the party states. The total amount  
305 of appropriations requested under any such budget shall be apportioned among the party states  
306 as follows: one-tenth in equal shares; and the remainder in proportion to the amount of revenue  
307 collected by each party state and its subdivisions from income taxes, capital stock taxes, gross  
308 receipts taxes, sales and use taxes. In determining such amounts, the commission shall employ  
309 such available public sources of information as, in its judgment, present the most equitable and  
310 accurate comparisons among the party states. Each of the commission's budgets of estimated  
311 expenditures and requests for appropriations shall indicate the sources used in obtaining  
312 information employed in applying the formula contained in this paragraph.

(c) The commission shall not pledge the credit of any party state. The commission may meet any of its obligations in whole or in part with funds available to it under paragraph 1 (i) of this article; provided that the commission takes specific action setting aside such funds prior to incurring any obligation to be met in whole or in part in such manner. Except where the commission makes use of funds available to it under paragraph 1 (i), the commission shall not incur any obligation prior to the allotment of funds by the party states adequate to meet the same.

(d) The commission shall keep accurate accounts of all receipts and disbursements. The receipts and disbursements of the commission shall be subject to the audit and accounting procedures established under its bylaws. All receipts and disbursements of funds handled by the commission shall be audited yearly by a certified or licensed public accountant and the report of the audit shall be included in and become part of the annual report of the commission.

(e) The accounts of the commission shall be open at any reasonable time for inspection by duly constituted officers of the party states and by any persons authorized by the commission.

(f) Nothing contained in this article shall be construed to prevent commission compliance with laws relating to audit or inspection of accounts by or on behalf of any government contributing to the support of the commission.

## Article VII

1. Whenever any two or more party states, or subdivisions of party states, have uniform or similar provisions of law relating to an income tax, capital stock tax, gross receipts tax, sales or use tax, the commission may adopt uniform regulations for any phase of the administration of such law, including assertion of jurisdiction to tax, or prescribing uniform tax forms. The commission may also act with respect to the provisions of article IV of this compact.

2. Prior to the adoption of any regulation, the commission shall:

(a) As provided in its bylaws, hold at least one public hearing on due notice to all affected party states and subdivisions thereof and to all taxpayers and other persons who have made timely request of the commission for advance notice of its regulation-making proceedings.

(b) Afford all affected party states and subdivisions and interested persons an opportunity to submit relevant written data and views, which shall be considered fully by the commission.

3. The commission shall submit any regulations adopted by it to the appropriate officials of all party states and subdivisions to which they might apply. Each such state and subdivision shall consider any such regulation for adoption in accordance with its own laws and procedures.

## Article VIII

1. This article shall be in force only in those party states that specifically provide therefor by statute.

349           2. Any party state or subdivision thereof desiring to make or participate in an audit of  
350 any accounts, books, papers, records or other documents may request the commission to perform  
351 the audit on its behalf. In responding to the request, the commission shall have access to and  
352 may examine, at any reasonable time, such accounts, books, papers, records, and other  
353 documents and any relevant property or stock of merchandise. The commission may enter into  
354 agreements with party states or their subdivisions for assistance in performance of the audit. The  
355 commission shall make charges, to be paid by the state or local government or governments for  
356 which it performs the service, for any audits performed by it in order to reimburse itself for the  
357 actual costs incurred in making the audit.

358           3. The commission may require the attendance of any person within the state where it  
359 is conducting an audit or part thereof at a time and place fixed by it within such state for the  
360 purpose of giving testimony with respect to any account, book, paper, document, other record,  
361 property or stock of merchandise being examined in connection with the audit. If the person is  
362 not within the jurisdiction, ~~he~~ **the person** may be required to attend for such purpose at any  
363 time and place fixed by the commission within the state of which ~~he~~ **the person** is a resident;  
364 provided that such state has adopted this article.

365           4. The commission may apply to any court having power to issue compulsory process  
366 for orders in aid of its powers and responsibilities pursuant to this article and any and all such  
367 courts shall have jurisdiction to issue such orders. Failure of any person to obey any such order  
368 shall be punishable as contempt of the issuing court. If the party or subject matter on account  
369 of which the commission seeks an order is within the jurisdiction of the court to which  
370 application is made, such application may be to a court in the state or subdivision on behalf of  
371 which the audit is being made or a court in the state in which the object of the order being sought  
372 is situated. The provisions of this paragraph apply only to courts in a state that has adopted this  
373 article.

374           5. The commission may decline to perform any audit requested if it finds that its  
375 available personnel or other resources are insufficient for the purpose or that, in the terms  
376 requested, the audit is impracticable of satisfactory performance. If the commission, on the basis  
377 of its experience, has reason to believe that an audit of a particular taxpayer, either at a particular  
378 time or on a particular schedule, would be of interest to a number of party states or their  
379 subdivisions, it may offer to make the audit or audits, the offer to be contingent on sufficient  
380 participation therein as determined by the commission.

381           6. Information obtained by any audit pursuant to this article shall be confidential and  
382 available only for tax purposes to party states, their subdivisions or the United States.  
383 Availability of information shall be in accordance with the laws of the states or subdivisions on  
384 whose account the commission performs the audit, and only through the appropriate agencies or

385 officers of such states or subdivisions. Nothing in this article shall be construed to require any  
386 taxpayer to keep records for any period not otherwise required by law.

387 7. Other arrangements made or authorized pursuant to law for cooperative audit by or  
388 on behalf of the party states or any of their subdivisions are not superseded or invalidated by this  
389 article.

390 8. In no event shall the commission make any charge against a taxpayer for an audit.

391 9. As used in this article, "tax" in addition to the meaning ascribed to it in article II,  
392 means any tax or license fee imposed in whole or in part for revenue purposes.

393

#### 394 Article IX

395 1. Whenever the commission finds a need for settling disputes concerning  
396 apportionments and allocations by arbitration, it may adopt a regulation placing this article in  
397 effect, notwithstanding the provisions of article VII.

398 2. The commission shall select and maintain an arbitration panel composed of officers  
399 and employees of state and local governments and private persons who shall be knowledgeable  
400 and experienced in matters of tax law and administration.

401 3. Whenever a taxpayer who has elected to employ article IV, or whenever the laws of  
402 the party state or subdivision thereof are substantially identical with the relevant provisions of  
403 article IV, the taxpayer, by written notice to the commission and to each party state or  
404 subdivision thereof that would be affected, may secure arbitration of an apportionment or  
405 allocation, if ~~[he]~~ **the taxpayer** is dissatisfied with the final administrative determination of the  
406 tax agency of the state or subdivision with respect thereto on the ground that it would subject  
407 ~~[him]~~ **the taxpayer** to double or multiple taxation by two or more party states or subdivisions  
408 thereof. Each party state and subdivision thereof hereby consents to the arbitration as provided  
409 herein, and agrees to be bound thereby.

410 4. The arbitration board shall be composed of one person selected by the taxpayer, one  
411 by the agency or agencies involved, and one member of the commission's arbitration panel. If  
412 the agencies involved are unable to agree on the person to be selected by them, such person shall  
413 be selected by lot from the total membership of the arbitration panel. The two persons selected  
414 for the board in the manner provided by the foregoing provisions of this paragraph shall jointly  
415 select the third member of the board. If they are unable to agree on the selection, the third  
416 member shall be selected by lot from among the total membership of the arbitration panel. No  
417 member of a board selected by lot shall be qualified to serve if ~~[he]~~ **the member** is an officer or  
418 employee or is otherwise affiliated with any party to the arbitration proceeding. Residence  
419 within the jurisdiction of a party to the arbitration proceeding shall not constitute affiliation  
420 within the meaning of this paragraph.

421           5. The board may sit in any state or subdivision party to the proceeding, in the state of  
422 the taxpayer's incorporation, residence or domicile, in any state where the taxpayer does business,  
423 or in any place that it finds most appropriate for gaining access to evidence relevant to the matter  
424 before it.

425           6. The board shall give due notice of the times and places of its hearings. The parties  
426 shall be entitled to be heard, to present evidence, and to examine and cross-examine witnesses.  
427 The board shall act by majority vote.

428           7. The board shall have power to administer oaths, take testimony, subpoena and require  
429 the attendance of witnesses and the production of accounts, books, papers, records, and other  
430 documents, and issue commissions to take testimony. Subpoenas may be signed by any member  
431 of the board. In case of failure to obey a subpoena, and upon application by the board, any judge  
432 of a court of competent jurisdiction of the state in which the board is sitting or in which the  
433 person to whom the subpoena is directed may be found may make an order requiring compliance  
434 with the subpoena, and the court may punish failure to obey the order as a contempt. The  
435 provisions of this paragraph apply only in states that have adopted this article.

436           8. Unless the parties otherwise agree the expenses and other costs of the arbitration shall  
437 be assessed and allocated among the parties by the board in such manner as it may determine.  
438 The commission shall fix a schedule of compensation for members of arbitration boards and of  
439 other allowable expenses and costs. No officer or employee of a state or local government who  
440 serves as a member of a board shall be entitled to compensation therefor unless **[he] such officer**  
441 **or employee** is required on account of his **or her** service to forego the regular compensation  
442 attaching to his **or her** public employment, but any such board member shall be entitled to  
443 expenses.

444           9. The board shall determine the disputed apportionment or allocation and any matters  
445 necessary thereto. The determinations of the board shall be final for purposes of making the  
446 apportionment or allocation, but for no other purpose.

447           10. The board shall file with the commission and with each tax agency represented in  
448 the proceeding: the determination of the board; the board's written statement of its reasons  
449 therefor; the record of the board's proceedings; and any other documents required by the  
450 arbitration rules of the commission to be filed.

451           11. The commission shall publish the determinations of boards together with the  
452 statements of the reasons therefor.

453           12. The commission shall adopt and publish rules of procedure and practice and shall  
454 file a copy of such rules and of any amendment thereto with the appropriate agency or officer in  
455 each of the party states.



13. Nothing contained herein shall prevent at any time a written compromise of any matter or matters in dispute, if otherwise lawful, by the parties to the arbitration proceeding.

#### Article X

1. This compact shall enter into force when enacted into law by any seven states. Thereafter, this compact shall become effective as to any other state upon its enactment thereof. The commission shall arrange for notification of all party states whenever there is a new enactment of the compact.

2. Any party state may withdraw from this compact by enacting a statute repealing the same. No withdrawal shall affect any liability already incurred by or chargeable to a party state prior to the time of such withdrawal.

3. No proceeding commenced before an arbitration board prior to the withdrawal of a state and to which the withdrawing state or any subdivision thereof is a party shall be discontinued or terminated by the withdrawal, nor shall the board thereby lose jurisdiction over any of the parties to the proceeding necessary to make a binding determination therein.

#### Article XI

Nothing in this compact shall be construed to:

(a) Affect the power of any state or subdivision thereof to fix rates of taxation, except that a party state shall be obligated to implement article III 2 of this compact.

(b) Apply to any tax or fixed fee imposed for the registration of a motor vehicle or any tax on motor fuel, other than a sales tax; provided that the definition of "tax" in article VIII 9 may apply for the purposes of that article and the commission's powers of study and recommendation pursuant to article VI 3 may apply.

(c) Withdraw or limit the jurisdiction of any state or local court or administrative officer or body with respect to any person, corporation or other entity or subject matter, except to the extent that such jurisdiction is expressly conferred by or pursuant to this compact upon another agency or body.

(d) Supersede or limit the jurisdiction of any court of the United States.

#### Article XII

This compact shall be liberally construed so as to effectuate the purposes thereof. The provisions of this compact shall be severable and if any phrase, clause, sentence or provision of this compact is declared to be contrary to the constitution of any state or of the United States or the applicability thereof to any government, agency, person or circumstance is held invalid, the validity of the remainder of this compact and the applicability thereof to any government, agency,

492 person or circumstance shall not be affected thereby. If this compact shall be held contrary to  
493 the constitution of any state participating therein, the compact shall remain in full force and  
494 effect as to the remaining party states and in full force and effect as to the state affected as to all  
495 severable matters.

34.040. 1. All purchases in excess of ~~[three]~~ **ten** thousand dollars shall be based on  
2 competitive bids, except as otherwise provided in this chapter.

3 2. On any purchase where the estimated expenditure shall be ~~[twenty-five]~~ **one hundred**  
4 thousand dollars or over, except as provided in subsection 6 of this section, the commissioner  
5 of administration shall:

6 (1) Advertise for bids in at least two daily newspapers of general circulation in such  
7 places as are most likely to reach prospective bidders and may advertise in at least two weekly  
8 minority newspapers and may provide such information through an electronic medium available  
9 to the general public at least five days before bids for such purchases are to be opened. Other  
10 methods of advertisement, which may include minority business purchase councils, however,  
11 may be adopted by the commissioner of administration when such other methods are deemed  
12 more advantageous for the supplies to be purchased;

13 (2) Post a notice of the proposed purchase in his or her office; and

14 (3) Solicit bids by mail or other reasonable method generally available to the public from  
15 prospective suppliers. All bids for such supplies shall be mailed or delivered to the office of the  
16 commissioner of administration so as to reach such office before the time set for opening bids.

17 3. The contract shall be let to the lowest and best bidder, **provided that "lowest and**  
18 **best" not be determined solely by the lowest bid but consider the quality promised with**  
19 **such bid, either by the solicitation specifying minimum mandatory quality standards or by**  
20 **allowing quality to be considered as a separately scored criterion in determining the lowest**  
21 **and best bidder.** The commissioner of administration shall have the right to reject any or all  
22 bids and advertise for new bids, or purchase the required supplies on the open market if they can  
23 be so purchased at a better price. When bids received pursuant to this section are unreasonable  
24 or unacceptable as to terms and conditions, noncompetitive, or the low bid exceeds available  
25 funds and it is determined in writing by the commissioner of administration that time or other  
26 circumstances will not permit the delay required to resolicit competitive bids, a contract may be  
27 negotiated pursuant to this section, provided that each responsible bidder who submitted such  
28 bid under the original solicitation is notified of the determination and is given a reasonable  
29 opportunity to modify their bid and submit a best and final bid to the state. In cases where the  
30 bids received are noncompetitive or the low bid exceeds available funds, the negotiated price  
31 shall be lower than the lowest rejected bid of any responsible bidder under the original  
32 solicitation.

33           4. The director of the department of revenue shall follow bidding procedures as  
34 contained in this chapter and may promulgate rules necessary to establish such procedures. No  
35 points shall be awarded on a request for proposal for a contract license office to a bidder for a  
36 return-to-the-state provision offer.

37           5. All bids shall be based on standard specifications wherever such specifications have  
38 been approved by the commissioner of administration. The commissioner of administration shall  
39 make rules governing the delivery, inspection, storage and distribution of all supplies so  
40 purchased and governing the manner in which all claims for supplies delivered shall be  
41 submitted, examined, approved and paid. The commissioner shall determine the amount of bond  
42 or deposit and the character thereof which shall accompany bids or contracts.

43           6. The department of natural resources may, without the approval of the commissioner  
44 of administration required pursuant to this section, enter into contracts of up to five hundred  
45 thousand dollars to abate illegal waste tire sites pursuant to section 260.276 when the director  
46 of the department determines that urgent action is needed to protect public health, safety, natural  
47 resources or the environment. The department shall follow bidding procedures pursuant to this  
48 section and may promulgate rules necessary to establish such procedures. Any rule or portion  
49 of a rule, as that term is defined in section 536.010, that is created under the authority delegated  
50 in this section shall become effective only if it complies with and is subject to all of the  
51 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are  
52 nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536  
53 to review, to delay the effective date or to disapprove and annul a rule are subsequently held  
54 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after  
55 August 28, 1999, shall be invalid and void.

56           7. The commissioner of administration and other agencies to which the state purchasing  
57 law applies shall not contract for goods or services with a vendor if the vendor or an affiliate of  
58 the vendor makes sales at retail of tangible personal property or for the purpose of storage, use,  
59 or consumption in this state but fails to collect and properly pay the tax as provided in chapter  
60 144. For the purposes of this section, "affiliate of the vendor" shall mean any person or entity  
61 that is controlled by or is under common control with the vendor, whether through stock  
62 ownership or otherwise.

63           **8. The commissioner of administration shall be authorized to hold a reverse auction**  
64 **to procure merchandise, supplies, raw materials, or finished goods if price is the primary**  
65 **factor in evaluating bids. The office of administration shall promulgate rules regarding**  
66 **the handling of the reverse auction process. Any rule or portion of a rule, as that term is**  
67 **defined in section 536.010, that is created under the authority delegated in this section shall**  
68 **become effective only if it complies with and is subject to all of the provisions of chapter**

69 **536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable, and**  
70 **if any of the powers vested with the general assembly pursuant to chapter 536 to review,**  
71 **to delay the effective date, or to disapprove and annul a rule are subsequently held**  
72 **unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted**  
73 **after the effective date of this section shall be invalid and void.**

34.042. 1. When the commissioner of administration determines that the use of  
2 competitive bidding is either not practicable or not advantageous to the state, supplies may be  
3 procured by competitive proposals. The commissioner shall state the reasons for such  
4 determination, and a report containing those reasons shall be maintained with the vouchers or  
5 files pertaining to such purchases. All purchases in excess of ~~[five]~~ **ten** thousand dollars to be  
6 made under this section shall be based on competitive proposals.

7 2. On any purchase where the estimated expenditure shall be ~~[twenty-five]~~ **one hundred**  
8 thousand dollars or over, the commissioner of administration shall:

9 (1) Advertise for proposals in at least two daily newspapers of general circulation in such  
10 places as are most likely to reach prospective offerors and may advertise in at least two weekly  
11 minority newspapers and may provide such information through an electronic medium available  
12 to the general public at least five days before proposals for such purchases are to be opened.  
13 Other methods of advertisement, however, may be adopted by the commissioner of  
14 administration when such other methods are deemed more advantageous for the supplies to be  
15 purchased;

16 (2) Post notice of the proposed purchase; and

17 (3) Solicit proposals by mail or other reasonable method generally available to the public  
18 from prospective offerors.

19

20 All proposals for such supplies shall be mailed or delivered to the office of the commissioner of  
21 administration so as to reach such office before the time set for opening proposals. Proposals  
22 shall be opened in a manner to avoid disclosure of contents to competing offerors during the  
23 process of negotiation.

24 3. The contract shall be let to the lowest and best offeror as determined by the evaluation  
25 criteria established in the request for proposal and any subsequent negotiations conducted  
26 pursuant to this subsection, **provided that "lowest and best" not be determined solely by the**  
27 **lowest bid but consider the quality promised with such bid.** In determining the lowest and  
28 best offeror, as provided in the request for proposals and under rules promulgated by the  
29 commissioner of administration, negotiations may be conducted with responsible offerors who  
30 submit proposals selected by the commissioner of administration on the basis of reasonable  
31 criteria for the purpose of clarifying and assuring full understanding of and responsiveness to the

32 solicitation requirements. Those offerors shall be accorded fair and equal treatment with respect  
33 to any opportunity for negotiation and subsequent revision of proposals; **however, a request for**  
34 **a proposal may set forth the manner for determining which offerors are eligible for**  
35 **negotiation including, but not limited to, the use of shortlisting.** Revisions may be permitted  
36 after submission and before award for the purpose of obtaining best and final offers. In  
37 conducting negotiations there shall be no disclosure of any information derived from proposals  
38 submitted by competing offerors. The commissioner of administration shall have the right to  
39 reject any or all proposals and advertise for new proposals or purchase the required supplies on  
40 the open market if they can be so purchased at a better price.

41 4. The commissioner shall make available, upon request, to any members of the general  
42 assembly, information pertaining to competitive proposals, including the names of bidders and  
43 the amount of each bidder's offering for each contract.

34.044. 1. The commissioner of administration may waive the requirement of  
2 competitive bids or proposals for supplies when the commissioner has determined in writing that  
3 there is only a single feasible source for the supplies. Immediately upon discovering that other  
4 feasible sources exist, the commissioner shall rescind the waiver and proceed to procure the  
5 supplies through the competitive processes as described in this chapter. A single feasible source  
6 exists when:

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

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

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

13 2. On any single feasible source purchase where the estimated expenditure shall be ~~[five]~~  
14 ~~ten~~ thousand dollars or over, the commissioner of administration shall post notice of the  
15 proposed purchase. Where the estimated expenditure is ~~[twenty-five]~~ **one hundred** thousand  
16 dollars or over, the commissioner of administration shall also advertise the commissioner's intent  
17 to make such purchase in at least two daily newspapers of general circulation in such places as  
18 are most likely to reach prospective bidders or offerors and may provide such information  
19 through an electronic medium available to the general public at least five days before the contract  
20 is to be let. Other methods of advertisement, however, may be adopted by the commissioner of  
21 administration when such other methods are deemed more advantageous for the supplies to be  
22 purchased. The requirement for advertising may be waived, if not feasible, due to the supplies  
23 being available at a discount for only a limited period of time.

34.047. Notwithstanding any provision in section 34.040, section 34.100, or any other law to the contrary, departments shall have the authority to purchase products and services related to information technology when the estimated expenditure of such purchase shall not exceed ~~[seventy-five]~~ **one hundred fifty** thousand dollars, the length of any contract or agreement does not exceed twelve months, the department complies with the informal methods of procurement established in section 34.040, and 1 CSR 40-1.050(1) for expenditures of less than ~~[twenty-five]~~ **one hundred** thousand dollars, and the department posts notice of such proposed purchase on the online bidding/vendor registration system maintained by the office of administration. For the purposes of this section, "information technology" shall mean any computer or electronic information equipment or interconnected system that is used in the acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of information, including audio, graphic, and text.

34.353. 1. Each contract for the purchase or lease of manufactured goods or commodities by any public agency, and each contract made by a public agency for construction, alteration, repair, or maintenance of any public works shall contain a provision that any manufactured goods or commodities used or supplied in the performance of that contract or any subcontract thereto shall be manufactured or produced in the United States.

2. This section shall not apply where the purchase, lease, or contract involves an expenditure of less than ~~[twenty-five]~~ **one hundred** thousand dollars. This section shall not apply when only one line of a particular good or product is manufactured or produced in the United States.

3. This section shall not apply where the executive head of the public agency certifies in writing that:

(1) The specified products are not manufactured or produced in the United States in sufficient quantities to meet the agency's requirements or cannot be manufactured or produced in the United States within the necessary time in sufficient quantities to meet the agency's requirements;

(2) Obtaining the specified products manufactured or produced in the United States would increase the cost of the contract by more than ten percent;

(3) The specified products are to be purchased or leased by a state-supported four-year institute of higher education and such certification as required by subdivision (1) or (2) of this subsection has been made within the last three years;

(4) The specified products are to be purchased or leased by a publicly supported institution and such certification as required by subdivision (1) or (2) of this subsection has been made within the last three years; or

24 (5) The political subdivision has adopted a formal written policy to encourage the  
25 purchase of products manufactured or produced in the United States.

26 4. The certificate required by this section shall specify the nature of the contract, the  
27 product being purchased or leased, the names and addresses of the United States manufacturers  
28 and producers contacted by the public agency or the project architect or engineer, and an  
29 indication that such manufacturers or producers could not supply sufficient quantities or that the  
30 price of the products would increase the cost of the contract by more than ten percent.

31 5. Certificates required by this section shall be maintained by the public agency for a  
32 period of three years.

66.620. 1. All county sales taxes collected by the director of revenue under sections  
2 66.600 to 66.630 on behalf of any county~~[-less one percent for cost of collection which shall be~~  
3 ~~deposited in the state's general revenue fund after payment of premiums for surety bonds as~~  
4 ~~provided in section 32.087,]~~ shall be deposited in a special trust fund, which is hereby created,  
5 to be known as the "County Sales Tax Trust Fund". ~~[The moneys in the county sales tax trust~~  
6 ~~fund shall not be deemed to be state funds and shall not be commingled with any funds of the~~  
7 ~~state.]~~ The director of revenue shall keep accurate records of the amount of money in the trust  
8 fund which was collected in each county imposing a county sales tax, and the records shall be  
9 open to the inspection of officers of the county and the public. Not later than the tenth day of  
10 each month, the director of revenue shall distribute all moneys deposited in the trust fund during  
11 the preceding month to the county which levied the tax; such funds shall be deposited with the  
12 treasurer of the county and all expenditures of funds arising from the county sales tax trust fund  
13 shall be by an appropriation act to be enacted by the legislative council of the county, and to the  
14 cities, towns and villages located wholly or partly within the county which levied the tax in the  
15 manner as set forth in sections 66.600 to 66.630.

16 2. In any county not adopting an additional sales tax and alternate distribution system  
17 as provided in section 67.581, for the purposes of distributing the county sales tax, the county  
18 shall be divided into two groups, "Group A" and "Group B". Group A shall consist of all cities,  
19 towns and villages which are located wholly or partly within the county which levied the tax and  
20 which had a city sales tax in effect under the provisions of sections 94.500 to 94.550 on the day  
21 prior to the adoption of the county sales tax ordinance, except that beginning January 1, 1980,  
22 group A shall consist of all cities, towns and villages which are located wholly or partly within  
23 the county which levied the tax and which had a city sales tax approved by the voters of such city  
24 under the provisions of sections 94.500 to 94.550 on the day prior to the effective date of the  
25 county sales tax. For the purposes of determining the location of consummation of sales for  
26 distribution of funds to cities, towns and villages in group A, the boundaries of any such city,  
27 town or village shall be the boundary of that city, town or village as it existed on March 19,

28 1984. Group B shall consist of all cities, towns and villages which are located wholly or partly  
29 within the county which levied the tax and which did not have a city sales tax in effect under the  
30 provisions of sections 94.500 to 94.550 on the day prior to the adoption of the county sales tax  
31 ordinance, and shall also include all unincorporated areas of the county which levied the tax;  
32 except that, beginning January 1, 1980, group B shall consist of all cities, towns and villages  
33 which are located wholly or partly within the county which levied the tax and which did not have  
34 a city sales tax approved by the voters of such city under the provisions of sections 94.500 to  
35 94.550 on the day prior to the effective date of the county sales tax and shall also include all  
36 unincorporated areas of the county which levied the tax.

37 3. Until January 1, 1994, the director of revenue shall distribute to the cities, towns and  
38 villages in group A the taxes based on the location in which the sales were deemed consummated  
39 under section 66.630 and subsection 12 of section 32.087. Except for distribution governed by  
40 section 66.630, after deducting the distribution to the cities, towns and villages in group A, the  
41 director of revenue shall distribute the remaining funds in the county sales tax trust fund to the  
42 cities, towns and villages and the county in group B as follows: to the county which levied the  
43 tax, a percentage of the distributable revenue equal to the percentage ratio that the population of  
44 the unincorporated areas of the county bears to the total population of group B; and to each city,  
45 town or village in group B located wholly within the taxing county, a percentage of the  
46 distributable revenue equal to the percentage ratio that the population of such city, town or  
47 village bears to the total population of group B; and to each city, town or village located partly  
48 within the taxing county, a percentage of the distributable revenue equal to the percentage ratio  
49 that the population of that part of the city, town or village located within the taxing county bears  
50 to the total population of group B.

51 4. From January 1, 1994, until December 31, 2016, the director of revenue shall  
52 distribute to the cities, towns and villages in group A a portion of the taxes based on the location  
53 in which the sales were deemed consummated under section 66.630 and subsection 12 of section  
54 32.087 in accordance with the formula described in this subsection and in subsection 6. After  
55 deducting the distribution to the cities, towns and villages in group A, the director of revenue  
56 shall distribute funds in the county sales tax trust fund to the cities, towns and villages and the  
57 county in group B as follows: to the county which levied the tax, ten percent multiplied by the  
58 percentage of the population of unincorporated county which has been annexed or incorporated  
59 since April 1, 1993, multiplied by the total of all sales tax revenues countywide, and a percentage  
60 of the remaining distributable revenue equal to the percentage ratio that the population of  
61 unincorporated areas of the county bears to the total population of group B; and to each city,  
62 town or village in group B located wholly within the taxing county, a percentage of the  
63 remaining distributable revenue equal to the percentage ratio that the population of such city,



64 town or village bears to the total population of group B; and to each city, town or village located  
65 partly within the taxing county, a percentage of the remaining distributable revenue equal to the  
66 percentage ratio that the population of that part of the city, town or village located within the  
67 taxing county bears to the total population of group B.

68         5. (1) From and after January 1, 2017, in each year in which the total revenues from the  
69 county sales tax collected under sections 66.600 to 66.630 in the previous calendar year are less  
70 than or equal to the amount of such revenues which were collected in the calendar year 2014, the  
71 director of revenue shall distribute to the cities, towns, and villages in group A and the cities,  
72 towns, and villages, and the county in group B, the amounts required to be distributed under the  
73 formula described in subsection 4 and in subsection 6 of this section. From and after January  
74 1, 2017, in each year in which the total revenues from the county sales tax collected under  
75 sections 66.600 to 66.630 in the previous calendar year is greater than the amount of such  
76 revenues which were collected in the calendar year 2014, the director of revenue shall distribute  
77 to the cities, towns, and villages in group A a portion of the taxes based on the location in which  
78 the sales were deemed consummated under section 66.630 and subsection 12 of section 32.087,  
79 in accordance with the formula described in this subsection and in subsection 6. After deducting  
80 the distribution to the cities, towns, and villages in group A, the director of revenue shall, subject  
81 to the limitation described in subdivision (2) of this subsection, distribute funds in the county  
82 sales tax trust fund to the cities, towns, and villages, and the county in group B as follows: to  
83 the county which levied the tax, ten percent multiplied by the percentage of the population of  
84 unincorporated county which has been annexed or incorporated since April 1, 1993, multiplied  
85 by the total of all sales tax revenues countywide, and a percentage of the remaining distributable  
86 revenue equal to the percentage ratio that the population of unincorporated areas of the county  
87 bears to the total population of group B as adjusted such that no city, town, or village in group  
88 B shall receive a distribution that is less than fifty percent of the amount of taxes generated  
89 within such city, town, or village based on the location in which the sales were deemed  
90 consummated under section 66.630 and subsection 12 of section 32.087; and to each city, town,  
91 or village in group B located wholly within the taxing county, a percentage of the remaining  
92 distributable revenue equal to the percentage ratio that the population of such city, town, or  
93 village bears to the total population of group B, as adjusted such that no city, town, or village in  
94 group B shall receive a distribution that is less than fifty percent of the amount of taxes generated  
95 within such city, town, or village based on the location in which the sales were deemed  
96 consummated under section 66.630 and subsection 12 of section 32.087; and to each city, town,  
97 or village located partly within the taxing county, a percentage of the remaining distributable  
98 revenue equal to the percentage ratio that the population of that part of the city, town, or village  
99 located within the taxing county bears to the total population of group B, as adjusted such that

100 no city, town, or village in group B shall receive a distribution that is less than fifty percent of  
101 the amount of taxes generated within such city, town, or village based on the location in which  
102 the sales were deemed consummated under section 66.630 and subsection 12 of section 32.087.

103 (2) For purposes of making any adjustment required by this subsection, the director of  
104 revenue shall, prior to any distribution to the county or to each city, town, or village in group B  
105 located wholly or partly within the taxing county, identify each city, town, or village in group B  
106 located wholly or partly within the taxing county that would receive a distribution that is less  
107 than fifty percent of the amount of taxes generated within such city, town, or village based on  
108 the location in which the sales were deemed consummated under section 66.630 and subsection  
109 12 of section 32.087 if no adjustments were made and calculate the difference between the  
110 amount that the distribution to each such city, town, or village would have been without any  
111 adjustment and the amount that equals fifty percent of the amount of taxes generated within such  
112 city, town, or village based on the location in which the sales were deemed consummated under  
113 section 66.630 and subsection 12 of section 32.087. Thereafter, the director of revenue shall  
114 determine the amount of any adjustment under this subsection as follows:

115 (a) If the aggregate amount of the difference calculated in accordance with this  
116 subsection is less than or equal to the aggregate increase in the remaining distributable revenue  
117 for the applicable period in the current calendar year over the remaining distributable revenue  
118 for the corresponding period in the calendar year 2014, the director of revenue shall deduct the  
119 amount of such difference from the remaining distributable revenue and distribute an allocable  
120 portion of the amount of such difference to each city, town, or village that would otherwise have  
121 received a distribution that is less than fifty percent of the amount of taxes generated within such  
122 city, town, or village based on the location in which the sales were deemed consummated under  
123 section 66.630 and subsection 12 of section 32.087 if no adjustment were made, such that each  
124 such city, town, or village receives a distribution that is equal to fifty percent of the amount of  
125 taxes generated within such city, town, or village based on the location in which the sales were  
126 deemed consummated under section 66.630 and subsection 12 of section 32.087;

127 (b) If, however, the aggregate amount of the difference calculated in accordance with this  
128 subsection is greater than the aggregate increase in the remaining distributable revenue for the  
129 applicable period in the current calendar year over the remaining distributable revenue for the  
130 corresponding period in the calendar year 2014, the director of revenue shall deduct from the  
131 remaining distributable revenue an amount equal to the difference between the remaining  
132 distributable revenue for the applicable period in the current calendar year and the remaining  
133 distributable revenue for the corresponding period in the calendar year 2014 and distribute an  
134 allocable portion of the amount of such difference to each city, town, or village that would  
135 otherwise have received a distribution that is less than fifty percent of the amount of taxes

generated within such city, town, or village based on the location in which the sales were deemed consummated under section 66.630 and subsection 12 of section 32.087 if no adjustment were made, such that each such city, town, or village receives a distribution that includes an adjustment that is proportionate to the amount of the adjustment that would otherwise have been made if such adjustment were calculated in accordance with paragraph (a) of this subdivision;

(c) After determining the amount of the adjustment and making the allocation in accordance with paragraph (a) or (b) of this subdivision, as applicable, the director of revenue shall thereafter distribute the remaining distributable revenue, as adjusted, to the county and to each city, town, or village in group B located wholly or partly within the taxing county in the manner provided in this subsection.

(3) For purposes of this subsection, if a city, town, or village is partly in group A and partly in group B, the director of revenue shall calculate fifty percent of the amount of taxes generated within such city, town, or village based on the location in which the sales were deemed consummated under section 66.630 and subsection 12 of section 32.087 by multiplying fifty percent by the amount of all county sales taxes collected by the director of revenue under sections 66.600 to 66.630~~[-less one percent for cost of collection,]~~ that are generated within such city, town, or village based on the location in which the sales were deemed consummated under section 66.630 and subsection 12 of section 32.087, regardless of whether such taxes are deemed consummated in group A or group B.

6. (1) For purposes of administering the distribution formula of subsections 4 and 5 of this section, the revenues arising each year from sales occurring within each group A city, town or village shall be distributed as follows: until such revenues reach the adjusted county average, as hereinafter defined, there shall be distributed to the city, town or village all of such revenues reduced by the percentage which is equal to ten percent multiplied by the percentage of the population of unincorporated county which has been annexed or incorporated after April 1, 1993; and once revenues exceed the adjusted county average, total revenues shall be shared in accordance with the redistribution formula as defined in this subsection.

(2) For purposes of this subsection, the "adjusted county average" is the per capita countywide average of all sales tax distributions during the prior calendar year reduced by the percentage which is equal to ten percent multiplied by the percentage of the population of unincorporated county which has been annexed or incorporated after April 1, 1993; the redistribution formula is as follows: during 1994, each group A city, town and village shall receive that portion of the revenues arising from sales occurring within the municipality that remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising from sales within the municipality multiplied by the percentage which is the sum of ten percent multiplied by the percentage of the population of unincorporated county which has been annexed

or incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product of 8.5 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of cumulative per capita sales taxes arising from sales within the municipality less the adjusted county average. During 1995, each group A city, town and village shall receive that portion of the revenues arising from sales occurring within the municipality that remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising from sales within the municipality multiplied by the percentage which is the sum of ten percent multiplied by the percentage of the population of unincorporated county which has been annexed or incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product of seventeen multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of cumulative per capita sales taxes arising from sales within the municipality less the adjusted county average. From January 1, 1996, until January 1, 2000, each group A city, town and village shall receive that portion of the revenues arising from sales occurring within the municipality that remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising from sales within the municipality multiplied by the percentage which is the sum of ten percent multiplied by the percentage of the population of unincorporated county which has been annexed or incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product of 25.5 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of cumulative per capita sales taxes arising from sales within the municipality less the adjusted county average. From and after January 1, 2000, the distribution formula covering the period from January 1, 1996, until January 1, 2000, shall continue to apply, except that the percentage computed for sales arising within the municipalities shall be not less than 7.5 percent for municipalities within which sales tax revenues exceed the adjusted county average, nor less than 12.5 percent for municipalities within which sales tax revenues exceed the adjusted county average by at least twenty-five percent.

(3) For purposes of applying the redistribution formula to a municipality which is partly within the county levying the tax, the distribution shall be calculated alternately for the municipality as a whole, except that the factor for annexed portion of the county shall not be applied to the portion of the municipality which is not within the county levying the tax, and for the portion of the municipality within the county levying the tax. Whichever calculation results in the larger distribution to the municipality shall be used.

(4) Notwithstanding any other provision of this section, the fifty percent of additional sales taxes as described in section 99.845 arising from economic activities within the area of a redevelopment project established after July 12, 1990, pursuant to sections 99.800 to 99.865, while tax increment financing remains in effect shall be deducted from all calculations of countywide sales taxes, shall be distributed directly to the municipality involved, and shall be

208 disregarded in calculating the amounts distributed or distributable to the municipality. Further,  
209 any agreement, contract or covenant entered into prior to July 12, 1990, between a municipality  
210 and any other political subdivision which provides for an appropriation of incremental sales tax  
211 revenues to the special allocation fund of a tax increment financing project while tax increment  
212 financing remains in effect shall continue to be in full force and effect and the sales taxes so  
213 appropriated shall be deducted from all calculations of countywide sales taxes, shall be  
214 distributed directly to the municipality involved, and shall be disregarded in calculating the  
215 amounts distributed or distributable to the municipality. In addition, and notwithstanding any  
216 other provision of this chapter to the contrary, economic development funds shall be distributed  
217 in full to the municipality in which the sales producing them were deemed consummated.  
218 Additionally, economic development funds shall be deducted from all calculations of countywide  
219 sales taxes and shall be disregarded in calculating the amounts distributed or distributable to the  
220 municipality. As used in this subdivision, the term "economic development funds" means the  
221 amount of sales tax revenue generated in any fiscal year by projects authorized pursuant to  
222 chapter 99 or chapter 100 in connection with which such sales tax revenue was pledged as  
223 security for, or was guaranteed by a developer to be sufficient to pay, outstanding obligations  
224 under any agreement authorized by chapter 100, entered into or adopted prior to September 1,  
225 1993, between a municipality and another public body. The cumulative amount of economic  
226 development funds allowed under this provision shall not exceed the total amount necessary to  
227 amortize the obligations involved.

228         7. If the qualified voters of any city, town or village vote to change or alter its boundaries  
229 by annexing any unincorporated territory included in group B or if the qualified voters of one or  
230 more city, town or village in group A and the qualified voters of one or more city, town or village  
231 in group B vote to consolidate, the area annexed or the area consolidated which had been a part  
232 of group B shall remain a part of group B after annexation or consolidation. After the effective  
233 date of the annexation or consolidation, the annexing or consolidated city, town or village shall  
234 receive a percentage of the group B distributable revenue equal to the percentage ratio that the  
235 population of the annexed or consolidated area bears to the total population of group B and such  
236 annexed area shall not be classified as unincorporated area for determination of the percentage  
237 allocable to the county. If the qualified voters of any two or more cities, towns or villages in  
238 group A each vote to consolidate such cities, towns or villages, then such consolidated cities,  
239 towns or villages shall remain a part of group A. For the purpose of sections 66.600 to 66.630,  
240 population shall be as determined by the last federal decennial census or the latest census that  
241 determines the total population of the county and all political subdivisions therein. For the  
242 purpose of calculating the adjustment based on the percentage of unincorporated county  
243 population which is annexed after April 1, 1993, the accumulated percentage immediately before

each census shall be used as the new percentage base after such census. After any annexation, incorporation or other municipal boundary change affecting the unincorporated area of the county, the chief elected official of the county shall certify the new population of the unincorporated area of the county and the percentage of the population which has been annexed or incorporated since April 1, 1993, to the director of revenue. After the adoption of the county sales tax ordinance, any city, town or village in group A may by adoption of an ordinance by its governing body cease to be a part of group A and become a part of group B. Within ten days after the adoption of the ordinance transferring the city, town or village from one group to the other, the clerk of the transferring city, town or village shall forward to the director of revenue, by registered mail, a certified copy of the ordinance. Distribution to such city as a part of its former group shall cease and as a part of its new group shall begin on the first day of January of the year following notification to the director of revenue, provided such notification is received by the director of revenue on or before the first day of July of the year in which the transferring ordinance is adopted. If such notification is received by the director of revenue after the first day of July of the year in which the transferring ordinance is adopted, then distribution to such city as a part of its former group shall cease and as a part of its new group shall begin the first day of July of the year following such notification to the director of revenue. Once a group A city, town or village becomes a part of group B, such city may not transfer back to group A.

8. If any city, town or village shall hereafter change or alter its boundaries, the city clerk of the municipality shall forward to the director of revenue, by registered mail, a certified copy of the ordinance adding or detaching territory from the municipality. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the municipality clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by sections 66.600 to 66.630 shall be redistributed and allocated in accordance with the provisions of this section on the effective date of the change of the municipal boundary so that the proper percentage of group B distributable revenue is allocated to the municipality in proportion to any annexed territory. If any area of the unincorporated county elects to incorporate subsequent to the effective date of the county sales tax as set forth in sections 66.600 to 66.630, the newly incorporated municipality shall remain a part of group B. The city clerk of such newly incorporated municipality shall forward to the director of revenue, by registered mail, a certified copy of the incorporation election returns and a map of the municipality clearly showing the boundaries thereof. The certified copy of the incorporation election returns shall reflect the effective date of the incorporation. Upon receipt of the incorporation election returns and map, the tax imposed by sections 66.600 to 66.630 shall be distributed and allocated in accordance with the provisions of this section on the effective date of the incorporation.

280           9. The director of revenue may authorize the ~~[state treasurer to make]~~ refunds from the  
281 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
282 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.  
283 If any county abolishes the tax, the county shall notify the director of revenue of the action ~~[at~~  
284 ~~least ninety days]~~ prior to the effective date of the repeal and the director of revenue may order  
285 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
286 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem  
287 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
288 after the effective date of abolition of the tax in such county, the director of revenue shall remit  
289 the balance in the account to the county and close the account of that county. The director of  
290 revenue shall notify each county of each instance of any amount refunded or any check redeemed  
291 from receipts due the county.

292           10. Except as modified in sections 66.600 to 66.630, all provisions of sections 32.085  
293 ~~[and]~~ to 32.087 shall apply to the tax imposed under sections 66.600 to 66.630.

294           67.395. 1. All sales taxes collected by the director of revenue under sections 67.391 to  
295 67.395 on behalf of any county ~~[- less one percent for cost of collection which shall be deposited~~  
296 ~~in the state's general revenue fund after payment of premiums for surety bonds as provided in~~  
297 ~~section 32.087]~~ shall be deposited with the state treasurer in a special trust fund, which is hereby  
298 created, to be known as the "County Anti-Drug Sales Tax Trust Fund". ~~[The moneys in the~~  
299 ~~county anti-drug sales tax trust fund shall not be deemed to be state funds and shall not be~~  
300 ~~commingled with any funds of the state.]~~ The director of revenue shall keep accurate records of  
301 the amount of money in the trust fund which was collected in each county imposing a sales tax  
302 under sections 67.391 to 67.395, and the records shall be open to the inspection of officers of the  
303 county and the public. Not later than the tenth day of each month, the director of revenue shall  
304 distribute all moneys deposited in the trust fund during the preceding month to the county which  
305 levied the tax. Such funds shall be deposited with the county treasurer of each such county, and  
306 all expenditures of funds arising from the county anti-drug sales tax trust fund shall be by an  
307 appropriation act to be enacted by the governing body of each such county.

308           2. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the  
309 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
310 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.  
311 If any county abolishes the tax, the county shall notify the director of revenue of the action ~~[at~~  
312 ~~least ninety days prior to the effective date of the repeal]~~, and the director of revenue may order  
313 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
314 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem  
315 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed

23 after the effective date of abolition of the tax in such county, the director of revenue shall  
24 ~~[authorize the state treasurer to]~~ remit the balance in the account to the county and close the  
25 account of that county. The director of revenue shall notify each county of each instance of any  
26 amount refunded or any check redeemed from receipts due the county.

27 3. Except as modified in sections 67.391 to 67.395, all provisions of sections 32.085  
28 ~~[and]~~ to 32.087 shall apply to the tax imposed under sections 67.391 to 67.395.

67.525. 1. All county sales taxes collected by the director of revenue under sections  
2 67.500 to 67.545 on behalf of any county~~], less one percent for cost of collection, which shall~~  
3 ~~be deposited in the state's general revenue fund after payment of premiums for surety bonds as~~  
4 ~~provided in section 32.087,]~~ shall be deposited with the state treasurer in a county sales tax trust  
5 fund, which fund shall be separate and apart from the county sales tax trust fund established by  
6 section 66.620. ~~[The moneys in such county sales tax trust fund shall not be deemed to be state~~  
7 ~~funds and shall not be commingled with any funds of the state.]~~ The director of revenue shall  
8 keep accurate records of the amount of money in the trust fund which was collected in each  
9 county imposing a county sales tax, and the records shall be open to the inspection of officers  
10 of the county and to the public. Not later than the tenth day of each month the director of  
11 revenue shall distribute all moneys deposited in the trust fund during the preceding month by  
12 distributing to the county treasurer, or such other officer as may be designated by the county  
13 ordinance or order, of each county imposing the tax authorized by sections 67.500 to 67.545, the  
14 sum due the county as certified by the director of revenue.

15 2. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the  
16 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
17 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.  
18 If any county abolishes the tax, the county shall notify the director of revenue of the action ~~[at~~  
19 ~~least ninety days prior to the effective date of the repeal]~~, and the director of revenue may order  
20 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
21 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem  
22 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
23 after the effective date of abolition of the tax in such county, the director of revenue shall  
24 ~~[authorize the state treasurer to]~~ remit the balance in the account to the county and close the  
25 account of that county. The director of revenue shall notify each county of each instance of any  
26 amount refunded or any check redeemed from receipts due the county.

27 3. Except as modified in sections 67.500 to 67.545, all provisions of sections 32.085  
28 ~~[and]~~ to 32.087 shall apply to the tax imposed under sections 67.500 to 67.545.

67.571. 1. The governing body of any county of the first classification with a population  
2 of more than eighty-two thousand inhabitants and less than ninety thousand inhabitants may, in



3 addition to any tourism sales tax imposed pursuant to sections 67.671 to 67.685, by a majority  
4 vote, impose a sales tax **on all retail sales made in the county that are subject to sales tax**  
5 **under chapter 144** for the funding of museums and festivals. For purposes of this section, the  
6 term "funding of museums and festivals" shall mean:

7 (1) Funding of museums operating in the county, which are registered with the United  
8 States Internal Revenue Service as a 501(C)(3) corporation and which are considered by the  
9 board to be tourism attractions; and

10 (2) Funding of organizations that are registered as 501(C)(3) corporations which promote  
11 cultural heritage tourism including festivals and the arts.

12 2. Any question submitted to the voters of such county to establish a sales tax pursuant  
13 to this section shall be submitted in substantially the following form:

14 Shall the county of ..... (insert the name of the county) impose a sales tax of  
15 ..... (insert rate ~~of percent~~ **percentage**) percent to be used to fund (museums, cultural  
16 heritage, festivals) in certain areas of the county?

17 ☐ YES

☐ NO

18 3. If a majority of the votes cast on the proposal by the qualified voters voting thereon  
19 are in favor of the proposal, and the tax takes effect pursuant to this section, the museums and  
20 festivals board appointed pursuant to subsection 5 of this section shall determine in what manner  
21 the tax revenue moneys will be expended, and disbursements of these moneys shall be made  
22 strictly in accordance with directions of the board which are consistent with the provisions of  
23 sections 67.571 to 67.577. Expenditures of these tax moneys may be made for the employment  
24 of personnel selected by the board to assist in carrying out the duties of the board, and the board  
25 is expressly authorized to employ such personnel. Expenditures of these tax moneys may be  
26 made directly to corporations pursuant to subsection 1 of this section. No such tax revenue  
27 moneys shall be disbursed to or on behalf of any corporation, organization or entity that is not  
28 duly registered with the Internal Revenue Service as a 501(C)(3) organization.

29 4. Any sales tax imposed pursuant to this section shall be imposed at a rate not to exceed  
30 two-tenths of one percent on receipts from the sale of certain tangible personal property or  
31 taxable services within the county pursuant to sections 67.571 to 67.577.

32 5. The governing body of any county which imposes a sales tax pursuant to this section  
33 may establish a museums and festivals board for the purpose of expending funds collected from  
34 any sales tax submitted and approved by the county's voters pursuant to this section. The board  
35 shall be comprised of six members who are appointed by the governing body of the county from  
36 a list of candidates supplied by the chair of each of the two major political parties of the county.  
37 The board shall be comprised of three members from each of the two political parties. Members  
38 shall serve for three-year terms, but of the members first appointed, one shall be appointed for

39 a term of one year, two shall be appointed for a term of two years, and two shall be appointed  
40 for a term of three years. Each member shall be a resident of the county from which he or she  
41 is appointed. The members of the board shall not receive compensation for service on the board,  
42 but shall be reimbursed from the tax revenue money for any reasonable and necessary expenses  
43 incurred in service on the board.

44 6. In the area of each county in which a sales tax has been imposed in the manner  
45 provided by sections 67.571 to 67.577, every retailer within such area shall add the tax imposed  
46 by the provisions of sections 67.571 to 67.577 to his sale price, and this tax shall be a debt of the  
47 purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the  
48 purchase price.

49 7. In counties imposing a tax under the provisions of sections 67.571 to 67.577, in order  
50 to permit sellers required to collect and report the sales tax to collect the amount required to be  
51 reported and remitted, but not to change the requirements of reporting or remitting the tax, or to  
52 serve as a levy of the tax, and in order to avoid fractions of pennies, the ~~[governing body may~~  
53 ~~authorize the use of a bracket system similar to that]~~ **tax shall be calculated as** authorized by  
54 the provisions of section 144.285 ~~[, and notwithstanding the provisions of that section, this new~~  
55 ~~bracket system shall be used where this tax is imposed and shall apply to all taxable~~  
56 ~~transactions].~~

57 **8. Except as modified in this section, all provisions of sections 32.085 to 32.087 shall**  
58 **apply to the tax imposed under this section.**

67.576. 1. The following provisions shall govern the collection of the tax imposed by  
2 the provisions of sections 67.571 to 67.577:

3 (1) All applicable provisions contained in sections 144.010 to 144.510 governing the  
4 state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the  
5 collection of the tax imposed by the provisions of sections 67.571 to 67.577;

6 (2) All exemptions granted to agencies of government, organizations, and persons under  
7 the provisions of sections 144.010 to 144.510 are hereby made applicable to the imposition and  
8 collection of the tax imposed by sections 67.571 to 67.577.

9 2. The same sales tax permit, exemption certificate and retail certificate required by  
10 sections 144.010 to 144.510 for the administration and collection of the state sales tax shall  
11 satisfy the requirements of sections 67.571 to 67.577, and no additional permit or exemption  
12 certificate or retail certificate shall be required; except that, the director of revenue may prescribe  
13 a form of exemption certificate for an exemption from the tax imposed by sections 67.571 to  
14 67.577.

15           3. All discounts allowed the retailer pursuant to the provisions of the state sales tax law  
 16 for the collection of and for payment of taxes pursuant to that act are hereby allowed and made  
 17 applicable to any taxes collected pursuant to the provisions of sections 67.571 to 67.577.

18           4. The penalties provided in section 32.057 and sections 144.010 to 144.510 for a  
 19 violation of those acts are hereby made applicable to violations of the provisions of sections  
 20 67.571 to 67.577.

21           5. ~~[For the purposes of the sales tax imposed by an order pursuant to sections 67.571 to~~  
 22 ~~67.577, all retail sales shall be deemed to be consummated at the place of business of the retailer]~~  
 23 **Except as provided in sections 67.571 to 67.577, all provisions of sections 32.085 to 32.087**  
 24 **shall apply to the tax imposed under sections 67.571 to 67.577.**

          67.578. 1. The governing authority of any county of the third classification without a  
 2 township form of government and with more than sixteen thousand four hundred but less than  
 3 sixteen thousand five hundred inhabitants may impose a sales tax in an amount not to exceed  
 4 one-fifth of one percent on all retail sales made in the county which are subject to taxation  
 5 ~~[pursuant to sections 144.010 to 144.525]~~ **under chapter 144**, to be used solely for the funding  
 6 of museums. For purposes of this section, the term "museums" means museums operating in the  
 7 county, which are registered with the United States Internal Revenue Service as a 501(c)(3)  
 8 corporation and which are considered by the board to be a tourism attraction. The tax authorized  
 9 by this section shall be in addition to any and all other sales taxes allowed by law, except that no  
 10 sales tax shall be imposed pursuant to this section unless the governing authority submits to the  
 11 voters of the county, at a county or state general, primary, or special election, a proposal to  
 12 authorize the governing authority to impose the tax.

13           2. The ballot of submission shall contain, but need not be limited to, the following  
 14 language:

15           Shall the county of ..... (insert the name of the county) impose a sales tax of .....  
 16 (insert rate ~~[of percent]~~ **percentage**) percent for the funding of museums? "Museums" means  
 17 museums operating in the county, which are registered with the United States Internal Revenue  
 18 Service as a 501(c)(3) corporation and which are considered by the museum board to be a  
 19 tourism attraction.

20                                   ☐ YES                                   ☐ NO

21

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

24

25 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
 26 of the proposal, then the sales tax shall become effective ~~[on the first day of the second calendar~~

27 ~~quarter after the director of revenue receives notice of the adoption of the tax]~~ **as provided**  
28 **under subsection 19 of section 32.087.** If the proposal receives less than the required majority  
29 of votes, then the governing authority shall have no power to impose the tax unless and until the  
30 governing authority has again submitted another proposal to authorize the governing authority  
31 to impose the sales tax authorized by this section and such proposal is approved by the required  
32 majority of the qualified voters voting thereon.

33 3. On or after the effective date of the tax, the director of revenue shall be responsible  
34 for the administration, collection, enforcement, and operation of the tax, and sections 32.085  
35 ~~[and] to 32.087 shall apply. [The director may retain an amount not to exceed one percent for~~  
36 ~~deposit in the general revenue fund to offset the costs of collection.]~~ In order to permit sellers  
37 required to collect and report the sales tax to collect the amount required to be reported and  
38 remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a  
39 levy of the tax, and in order to avoid fractions of pennies, the ~~[governing authority may authorize~~  
40 ~~the use of a bracket system similar to that]~~ **tax shall be calculated as** authorized in section  
41 144.285~~], and notwithstanding the provisions of that section, this new bracket system shall be~~  
42 ~~used where this tax is imposed and shall apply to all taxable transactions].~~ Beginning with the  
43 effective date of the tax, every retailer in the county shall add the sales tax to the sale price, and  
44 this tax shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law  
45 in the same manner as the purchase price. For purposes of this section, all retail sales shall be  
46 deemed to be consummated at the place of business of the retailer.

47 4. All applicable provisions in ~~[sections 144.010 to 144.525]~~ **chapter 144** governing the  
48 state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the  
49 collection of the tax, and all exemptions granted to agencies of government, organizations, and  
50 persons pursuant to sections 144.010 to 144.525 are hereby made applicable to the imposition  
51 and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate  
52 required by sections 144.010 to 144.525 for the administration and collection of the state sales  
53 tax shall satisfy the requirements of this section, and no additional permit or exemption  
54 certificate or retail certificate shall be required; except that, the director of revenue may prescribe  
55 a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer  
56 pursuant to the state sales tax law for the collection of and for payment of taxes are hereby  
57 allowed and made applicable to the tax. The penalties for violations provided in section 32.057  
58 and ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made applicable to violations of this  
59 section. If any person is delinquent in the payment of the amount required to be paid pursuant  
60 to this section, or in the event a determination has been made against the person for taxes and  
61 penalty pursuant to this section, the limitation for bringing suit for the collection of the

62 delinquent tax and penalty shall be the same as that provided in ~~[sections 144.010 to 144.525]~~  
63 **chapter 144.**

64 5. The governing authority may authorize any museum board already existing in the  
65 county, or may establish a museum board, to expend revenue collected pursuant to this section.  
66 In the event that no museum board already exists, the board established pursuant to this section  
67 shall consist of six members who are appointed by the governing authority from a list of  
68 candidates supplied by the chair of each of the two major political parties of the county, with  
69 three members from each of the two parties. Members shall serve for three-year terms, but of  
70 the members first appointed, ~~[one]~~ **two** shall be appointed for a term of one year, two shall be  
71 appointed for a term of two years, and two shall be appointed for a term of three years. Each  
72 member shall be a resident of the county. The members shall not receive compensation for  
73 service on the board, but shall be reimbursed from the revenues collected pursuant to this section  
74 for any reasonable and necessary expenses incurred in service on the board. The board shall  
75 determine in what manner the revenues will be expended, and disbursements of these moneys  
76 shall be made strictly in accordance with this section. Expenditures may be made for the  
77 employment of personnel selected by the board to assist in carrying out the duties of the board,  
78 and the board is expressly authorized to employ such personnel.

79 6. The governing authority may submit the question of repeal of the tax to the voters at  
80 any county or state general, primary, or special election. The ballot of submission shall contain,  
81 but need not be limited to, the following language:

82 Shall the county of ..... (insert name of county) repeal the sales tax of ....  
83 (insert rate ~~[of percent]~~ **percentage**) percent for the funding of museums?

84 ☐ YES ☐ NO

85

86 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
87 to the question, place an "X" in the box opposite "NO". ~~[If a majority of the votes cast on the  
88 proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the  
89 calendar year in which the repeal was approved.]~~

67.581. 1. In addition to the sales tax permitted by sections 66.600 to 66.630, any county  
2 of the first class having a charter form of government and having a population of nine hundred  
3 thousand or more may impose an additional countywide sales tax **on all retail sales made in the**  
4 **county that are subject to sales tax under chapter 144** upon approval by a vote of the  
5 qualified voters of the county. The proposal may be submitted to the voters by the governing  
6 body of the county and shall be submitted to the voters at the next general election upon petitions  
7 signed by a number of qualified voters residing in the county equal to at least eight percent of  
8 the votes cast in the county in the next preceding gubernatorial election filed with the governing

9 body of the county. The submission shall include the levying of a sales tax at a rate of not to  
10 exceed two hundred seventy-five one-thousandths of one percent on the receipts from the sale  
11 at retail of all tangible personal property or taxable services within the county which are also  
12 taxable under the provisions of sections 66.600 to 66.630, and shall provide for the distribution  
13 of the proceeds in the manner provided in either subsection 4 or subsection 5 of this section. If  
14 either of the alternative distribution systems as provided in subsection 4 or subsection 5 of this  
15 section is approved by the voters, then the alternative system of distribution may not be  
16 submitted to the voters for at least three years from the date of such voter approval.

17 2. The ballot of submission shall contain, but is not limited to, the following language:

18 Shall the County of ..... levy an additional sales tax at the rate of ..... (insert rate)  
19 and distribute the proceeds in the manner provided in ..... (insert proper reference)  
20 (subsection 4)(subsection 5) of section 67.581, RSMo?

21 ☐ YES

☐ NO

22

23 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
24 of the proposal, the additional sales tax shall be levied and collected and the proceeds from the  
25 additional tax shall be distributed as provided in either subsection 4 or subsection 5 of this  
26 section. If a majority of the votes cast by the qualified voters voting thereon are opposed to the  
27 proposal, then the governing body of the county shall have no power to impose the additional  
28 sales tax authorized by this section unless and until a proposal for the levy of such tax is  
29 submitted to and approved by the voters of the county.

30 3. The provisions of sections 66.600 to 66.630 and sections 32.085 ~~[and]~~ to 32.087,  
31 except to the extent otherwise provided in this section, shall govern the levy, collection,  
32 distribution and other procedures related to an additional sales tax imposed pursuant to this  
33 section.

34 4. In any county adopting an additional sales tax pursuant to the provisions of this  
35 section, and selecting the method of distribution provided in this subsection, the proceeds from  
36 the sales tax imposed pursuant to this section, less one percent collection cost, shall be  
37 distributed first to those municipalities that did not receive during the preceding calendar year  
38 ninety-five percent of the amount the municipality would have received by multiplying the  
39 population of the municipality by the average per capita sales tax receipt for such county in an  
40 amount which will bring each municipality receipt of sales tax moneys up to ninety-five percent  
41 of the average per capita receipts from the proceeds of the sales tax imposed pursuant to sections  
42 66.600 to 66.630. Any remainder of the money received from the sales tax imposed pursuant  
43 to this section shall be distributed to all municipalities on the ratio that the population of each  
44 municipality bears to the total population of the county. The average per capita sales tax

45 distribution shall be calculated by dividing the sum of the total sales tax revenue derived from  
46 the tax imposed pursuant to sections 66.600 to 66.630 by the total population of the county.  
47 Population of each municipality, of the unincorporated area of the county, and the total  
48 population of the county shall be determined on the basis of the most recent federal decennial  
49 census. For the purposes of this subsection, any city, town, village or the unincorporated area  
50 of the county shall be considered a municipality.

51         5. In any county adopting an additional sales tax pursuant to the provisions of this  
52 section and selecting the method of distribution provided in this subsection, the proceeds from  
53 the sales tax imposed pursuant to this section, less one percent collection cost, shall be  
54 distributed to all cities, towns and villages, and the unincorporated areas of the county in group  
55 B and to such cities, towns and villages in group A as necessary so that no city, town, or village  
56 in group A receives from the combined proceeds of both the sales tax imposed pursuant to this  
57 section and the sales tax imposed pursuant to sections 66.600 to 66.630, less than the per capita  
58 amount received by the cities, towns and villages and the unincorporated area of the county in  
59 group B receives from the total proceeds from both sales taxes.

60         6. The governing body of any county which is imposing a sales tax under the provisions  
61 of sections 66.600 to 66.630 may on its own motion and shall, upon petitions filed with the  
62 governing body of the county signed by a number of qualified voters residing in the county equal  
63 to at least eight percent of the votes cast in the county at the next preceding gubernatorial  
64 election, submit to the qualified voters of the county a proposal to change the method of  
65 distribution of sales tax proceeds from the manner provided in subsection 2 of section 66.620  
66 to the method provided in this subsection. The ballot of submission shall be in substantially the  
67 following form:

68         Shall the proceeds from the county sales tax be distributed among the county of  
69 ..... and the various cities, towns and villages therein in the manner provided in  
70 subdivisions (1) and (2) of subsection 6 of section 67.581, RSMo, in lieu of the present manner  
71 of distribution?

72                                 ☐ YES

☐ NO

73

74 If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon  
75 are in favor of the proposal, the sales tax imposed by the county under the provisions of sections  
76 66.600 to 66.630 shall be distributed in the manner provided in this subsection and not in the  
77 manner provided in subsection 2 of section 66.620. If a majority of the votes cast by the  
78 qualified voters of the county voting thereon are opposed to the proposal, then the governing  
79 body of the county shall have no power to order the proceeds from the sales tax imposed  
80 pursuant to the provisions of sections 66.600 to 66.630 in the manner provided in this subsection

81 in lieu of the method provided in subsection 2 of section 66.620, unless and until a proposal  
82 authorizing such method of distribution is submitted to and approved by the voters of the county.  
83 If the voters approve the change in the method of distribution of the sales tax proceeds in the  
84 manner provided in this subsection, the county clerk of the county shall notify the director of  
85 revenue of the change in the method of distribution within ten days after adoption of the proposal  
86 and shall inform the director of the effective date of the change in the method of distribution,  
87 which shall be on the first day of the third calendar quarter after the director of revenue receives  
88 notice. After the effective date of the change in the manner of distribution, the director of  
89 revenue shall distribute the proceeds of the sales tax imposed by such county under the  
90 provisions of sections 66.600 to 66.630 in the manner provided in this subsection in lieu of the  
91 manner of distribution provided in subsection 2 of section 66.620. The proceeds of the sales tax  
92 imposed under the provisions of sections 66.600 to 66.630 in any county which elects to have  
93 the proceeds distributed in the manner provided in this subsection shall be distributed in the  
94 following manner:

95 (1) The proceeds from the sales taxes shall be distributed to the cities, towns and villages  
96 in group A and to the cities, towns and villages, and the county in group B as defined in section  
97 66.620 in the manner provided in subsection 2 of section 66.620, until an amount equal to the  
98 total amount distributed under section 66.620 for the twelve-month period immediately  
99 preceding the effective date of the tax levied pursuant to the provisions of this section has been  
100 distributed;

101 (2) All moneys received in excess of the total amount distributed under section 66.620  
102 for the twelve-month period immediately preceding the effective date of the tax levied pursuant  
103 to the provisions of this section shall be distributed to all cities, towns and villages and to the  
104 county on the basis that the population of each city, town or village, and in the case of the county  
105 the basis that the population of the unincorporated area of the county, bears to the total  
106 population of the county. The average per capita sales tax distribution shall be calculated by  
107 dividing the sum of the remaining amount of the total sales tax revenues by the total population  
108 of the county. Population of each city, town or village, of the unincorporated area of the county,  
109 and the total population of the county shall be determined on the basis of the most recent federal  
110 decennial census.

111 7. No municipality incorporated after the adoption of the tax authorized by this section  
112 shall be included as other than part of the unincorporated area of the county nor receive any share  
113 of either the proceeds from the tax levied pursuant to the provisions of this section or the tax  
114 levied pursuant to the provisions of sections 66.600 to 66.630 unless, at the time of  
115 incorporation, such municipality had a population of ten thousand or more.



116 8. The county sales tax imposed pursuant to this section on the purchase and sale of  
117 motor vehicles shall not be collected and remitted by the seller, but shall be collected by the  
118 director of revenue at the time application is made for a certificate of title, if the address of the  
119 applicant is within the county imposing the additional sales tax. ~~[The amounts so collected, less~~  
120 ~~one percent collection cost, shall be deposited in the county sales tax trust fund to be distributed~~  
121 ~~in accordance with section 66.620. The purchase or sale of motor vehicles shall be deemed to~~  
122 ~~be consummated at the address of the applicant for a certificate of title.]~~

123 9. No tax shall be imposed pursuant to this section for the purpose of funding in whole  
124 or in part the construction, operation or maintenance of a sports stadium, field house, indoor or  
125 outdoor recreational facility, center, playing field, parking facility or anything incidental or  
126 necessary to a complex suitable for any type of professional sport, either upon, above or below  
127 the ground.

128 10. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the  
129 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
130 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.  
131 If any county abolishes the tax, the county shall notify the director of revenue of the action ~~[at~~  
132 ~~least ninety days]~~ prior to the effective date of the repeal, and the director of revenue may order  
133 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
134 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem  
135 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
136 after the effective date of abolition of the tax in such county, the director of revenue shall remit  
137 the balance in the account to the county and close the account of that county. The director of  
138 revenue shall notify each county of each instance of any amount refunded or any check redeemed  
139 from receipts due the county.

67.582. 1. The governing body of any county, except a county of the first class with a  
2 charter form of government with a population of greater than four hundred thousand inhabitants,  
3 is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half  
4 of one percent on all retail sales made in such county which are subject to taxation under ~~[the~~  
5 ~~provisions of sections 144.010 to 144.525]~~ **chapter 144** for the purpose of providing law  
6 enforcement services for such county. The tax authorized by this section shall be in addition to  
7 any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales  
8 tax under the provisions of this section shall be effective unless the governing body of the county  
9 submits to the voters of the county, at a county or state general, primary or special election, a  
10 proposal to authorize the governing body of the county to impose a tax.

11 2. The ballot of submission shall contain, but need not be limited to, the following  
12 language:

13 (1) If the proposal submitted involves only authorization to impose the tax authorized  
14 by this section the ballot shall contain substantially the following:

15 Shall the county of ..... (county's name) impose a countywide sales tax of .....  
16 (insert amount) for the purpose of providing law enforcement services for the county?

17 ☐ YES

☐ NO

18

19

20 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed  
21 to the question, place an "X" in the box opposite "No"; or

22 (2) If the proposal submitted involves authorization to enter into agreements to form a  
23 regional jail district and obligates the county to make payments from the tax authorized by this  
24 section the ballot shall contain substantially the following:

25 Shall the county of ..... (county's name) be authorized to enter into agreements for  
26 the purpose of forming a regional jail district and obligating the county to impose a countywide  
27 sales tax of ..... (insert amount) to fund ..... dollars of the costs to construct a regional  
28 jail and to fund the costs to operate a regional jail, with any funds in excess of that necessary to  
29 construct and operate such jail to be used for law enforcement purposes?

30 ☐ YES

☐ NO

31

32 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed  
33 to the question, place an "X" in the box opposite "No".

34

35 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
36 of the proposal submitted pursuant to subdivision (1) of this subsection, then the ordinance or  
37 order and any amendments thereto shall be in effect ~~[on the first day of the second quarter~~  
38 ~~immediately following the election approving the proposal]~~ **as provided by section 32.087.** If  
39 the constitutionally required percentage of the voters voting thereon are in favor of the proposal  
40 submitted pursuant to subdivision (2) of this subsection, then the ordinance or order and any  
41 amendments thereto shall be in effect ~~[on the first day of the second quarter immediately~~  
42 ~~following the election approving the proposal]~~ **as provided by section 32.087.** If a proposal  
43 receives less than the required majority, then the governing body of the county shall have no  
44 power to impose the sales tax herein authorized unless and until the governing body of the  
45 county shall again have submitted another proposal to authorize the governing body of the county  
46 to impose the sales tax authorized by this section and such proposal is approved by the required  
47 majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant

48 to this section be submitted to the voters sooner than twelve months from the date of the last  
49 proposal pursuant to this section.

50 3. All revenue received by a county from the tax authorized under the provisions of this  
51 section shall be deposited in a special trust fund and shall be used solely for providing law  
52 enforcement services for such county for so long as the tax shall remain in effect. Revenue  
53 placed in the special trust fund may also be utilized for capital improvement projects for law  
54 enforcement facilities and for the payment of any interest and principal on bonds issued for said  
55 capital improvement projects.

56 4. Once the tax authorized by this section is abolished or is terminated by any means, all  
57 funds remaining in the special trust fund shall be used solely for providing law enforcement  
58 services for the county. Any funds in such special trust fund which are not needed for current  
59 expenditures may be invested by the governing body in accordance with applicable laws relating  
60 to the investment of other county funds.

61 5. All sales taxes collected by the director of revenue under this section on behalf of any  
62 county~~], less one percent for cost of collection which shall be deposited in the state's general~~  
63 ~~revenue fund after payment of premiums for surety bonds as provided in section 32.087,]~~ shall  
64 be deposited in a special trust fund, which is hereby created, to be known as the "County Law  
65 Enforcement Sales Tax Trust Fund". ~~[The moneys in the county law enforcement sales tax trust~~  
66 ~~fund shall not be deemed to be state funds and shall not be commingled with any funds of the~~  
67 ~~state.]~~ The director of revenue shall keep accurate records of the amount of money in the trust  
68 and which was collected in each county imposing a sales tax under this section, and the records  
69 shall be open to the inspection of officers of the county and the public. Not later than the tenth  
70 day of each month the director of revenue shall distribute all moneys deposited in the trust fund  
71 during the preceding month to the county which levied the tax; such funds shall be deposited  
72 with the county treasurer of each such county, and all expenditures of funds arising from the  
73 county law enforcement sales tax trust fund shall be by an appropriation act to be enacted by the  
74 governing body of each such county. Expenditures may be made from the fund for any law  
75 enforcement functions authorized in the ordinance or order adopted by the governing body  
76 submitting the law enforcement tax to the voters.

77 6. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the  
78 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
79 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.  
80 If any county abolishes the tax, **the repeal of such tax shall become effective as provided in**  
81 **section 32.087.** The county shall notify the director of revenue of the action ~~[at least ninety days]~~  
82 prior to the effective date of the repeal and the director of revenue may order retention in the trust  
83 fund, for a period of one year, of two percent of the amount collected after receipt of such notice

84 to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts  
85 deposited to the credit of such accounts. After one year has elapsed after the effective date of  
86 abolition of the tax in such county, the director of revenue shall remit the balance in the account  
87 to the county and close the account of that county. The director of revenue shall notify each  
88 county of each instance of any amount refunded or any check redeemed from receipts due the  
89 county.

90 7. Except as modified in this section, all provisions of sections 32.085 ~~[and]~~ to 32.087  
91 shall apply to the tax imposed under this section.

67.583. 1. The governing body of any county of the second class with a population of  
2 more than forty thousand but less than sixty thousand and which contains institutions operated  
3 by the department of corrections and by the department of mental health is hereby authorized to  
4 impose, by ordinance or order, a sales tax in the amount of one-eighth of one percent on all retail  
5 sales made in such county which are subject to taxation under ~~[the provisions of sections 144.010~~  
6 ~~to 144.525]~~ **chapter 144**. The tax authorized by this section shall be in addition to any and all  
7 other sales taxes allowed by law; provided, however, that no ordinance or order imposing a sales  
8 tax under the provisions of this section shall be effective unless the governing body of the county  
9 submits to the voters of the county, at a county or state general, primary or special election, a  
10 proposal to authorize the governing body of the county to impose a tax.

11 2. The ballot of submission shall contain, but need not be limited to, the following  
12 language:

13 Shall the county of ..... (county's name) impose a countywide sales tax of .....  
14 (insert amount) for the purpose of providing retirement and health care benefits for county  
15 employees and their dependents?

16 ☐ YES

☐ NO

17

18 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed  
19 to the question, place an "X" in the box opposite "No".

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
22 of the proposal, then the ordinance or order and any amendments thereto shall be in effect **as**  
23 **provided by section 32.087**. If a majority of the votes cast by the qualified voters voting are  
24 opposed to the proposal, then the governing body of the county shall have no power to impose  
25 the sales tax herein authorized unless and until the governing body of the county shall again have  
26 submitted another proposal to authorize the governing body of the county to impose the sales tax  
27 authorized by this section and such proposal is approved by a majority of the qualified voters

28 voting thereon. However, in no event shall a proposal pursuant to this section be submitted to  
29 the voters sooner than twelve months from the date of the last proposal pursuant to this section.

30 3. All revenue received by a county from the tax authorized under the provisions of this  
31 section shall be deposited in a special trust fund and shall be used solely for providing retirement  
32 and health care benefits for county employees and their dependents.

33 4. All sales taxes collected by the director of revenue under this section on behalf of any  
34 county~~], less one percent for cost of collection which shall be deposited in the state's general~~  
35 ~~revenue fund after payment of premiums for surety bonds as provided in section 32.087,]~~ shall  
36 be deposited in a special trust fund, which is hereby created, to be known as the "County  
37 Employee Benefit Sales Tax Trust Fund". ~~[The moneys in the county employee benefit sales tax~~  
38 ~~trust fund shall not be deemed to be state funds and shall not be commingled with any funds of~~  
39 ~~the state.]~~ The director of revenue shall keep accurate records of the amount of money in the  
40 trust and which was collected in each county imposing a sales tax under this section, and the  
41 records shall be open to the inspection of officers of the county and the public. Not later than  
42 the tenth day of each month, the director of revenue shall distribute all moneys deposited in the  
43 trust fund during the preceding month to the county which levied the tax. Such funds shall be  
44 deposited with the county treasurer of each such county, and all expenditures of funds arising  
45 from the county employee benefit sales tax trust fund shall be for the provision of retirement  
46 benefits or health care benefits for employees of the county and their dependents and for no other  
47 purpose.

48 5. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the  
49 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
50 made and may redeem dishonored checks and drafts deposited to the credit of such counties. If  
51 any county abolishes the tax, the county shall notify the director of revenue of the action ~~[at least~~  
52 ~~ninety days]~~ prior to the effective date of the repeal and the director of revenue may order  
53 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
54 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem  
55 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
56 after the effective date of abolition of the tax in such county, the director of revenue shall remit  
57 the balance in the account to the county and close the account of that county. The director of  
58 revenue shall notify each county of each instance of any amount refunded or any check redeemed  
59 from receipts due the county.

60 6. Except as modified in this section, all provisions of sections 32.085 ~~[and]~~ to 32.087  
61 shall apply to the tax imposed under this section.

67.584. 1. The governing body of any county of the first classification with more than  
2 one hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred

3 inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of  
4 up to one-half percent on all retail sales made in such county which are subject to taxation  
5 ~~[pursuant to sections 144.010 to 144.525]~~ **under chapter 144** for the purpose of providing law  
6 enforcement services for such county. The tax authorized by this section shall be in addition to  
7 any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales  
8 tax pursuant to this section shall be effective unless the governing body of the county submits  
9 to the voters of the county, at a county or state general, primary, or special election, a proposal  
10 to authorize the governing body of the county to impose a tax.

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

14         Shall the county of ..... (county's name) impose a countywide sales tax of .....  
15 (insert amount) for the purpose of providing law enforcement services for the county?

16                                 ☐ YES

☐ NO

17

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

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
22 of the proposal submitted pursuant to this subsection, then the ordinance or order and any  
23 amendments thereto shall be in effect ~~[on the first day of the second quarter immediately~~  
24 ~~following the election approving the proposal]~~ **as provided by section 32.087**. If a proposal  
25 receives less than the required majority, then the governing body of the county shall have no  
26 power to impose the sales tax herein authorized unless and until the governing body of the  
27 county shall again have submitted another proposal to authorize the governing body of the county  
28 to impose the sales tax authorized by this section and such proposal is approved by the required  
29 majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant  
30 to this section be submitted to the voters sooner than twelve months from the date of the last  
31 proposal pursuant to this section.

32         3. Twenty-five percent of the revenue received by a county treasurer from the tax  
33 authorized pursuant to this section shall be deposited in a special trust fund and shall be used  
34 solely by a prosecuting attorney's office for such county for so long as the tax shall remain in  
35 effect. The remainder of revenue shall be deposited in the county law enforcement sales tax trust  
36 fund established pursuant to section 67.582 of the county levying the tax pursuant to this section.  
37 The revenue derived from the tax imposed pursuant to this section shall be used for public law  
38 enforcement services only. No revenue derived from the tax imposed pursuant to this section

39 shall be used for any private contractor providing law enforcement services or for any private  
40 jail.

41 4. Once the tax authorized by this section is abolished or is terminated by any means, all  
42 funds remaining in the prosecuting attorney's trust fund shall be used solely by a prosecuting  
43 attorney's office for the county. Any funds in such special trust fund which are not needed for  
44 current expenditures may be invested by the governing body in accordance with applicable laws  
45 relating to the investment of other county funds.

46 5. All sales taxes collected by the director of revenue pursuant to this section on behalf  
47 of any county~~], less one percent for cost of collection which shall be deposited in the state's~~  
48 ~~general revenue fund after payment of premiums for surety bonds as provided in section 32.087,]~~  
49 shall be deposited in a special trust fund, which is hereby created, to be known as the "County  
50 Prosecuting Attorney's Office Sales Tax Trust Fund" or in the county law enforcement sales tax  
51 trust fund, pursuant to the deposit ratio in subsection 3 of this section. ~~[The moneys in the trust~~  
52 ~~funds shall not be deemed to be state funds and shall not be commingled with any funds of the~~  
53 ~~state.]~~ The director of revenue shall keep accurate records of the amount of money in the trusts  
54 and which was collected in each county imposing a sales tax pursuant to this section, and the  
55 records shall be open to the inspection of officers of the county and the public. Not later than  
56 the tenth day of each month the director of revenue shall distribute all moneys deposited in the  
57 trust funds during the preceding month to the county which levied the tax; such funds shall be  
58 deposited with the county treasurer of each such county, and all expenditures of funds arising  
59 from either trust fund shall be by an appropriation act to be enacted by the governing body of  
60 each such county. Expenditures may be made from the funds for any functions authorized in the  
61 ordinance or order adopted by the governing body submitting the tax to the voters.

62 6. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the  
63 amounts in the trust funds and credited to any county for erroneous payments and overpayments  
64 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.  
65 If any county abolishes the tax, **the repeal of such tax shall become effective as provided in**  
66 **section 32.087.** The county shall notify the director of revenue of the action ~~[at least ninety days]~~  
67 before the effective date of the repeal, and the director of revenue may order retention in the  
68 appropriate trust fund, for a period of one year, of two percent of the amount collected after  
69 receipt of such notice to cover possible refunds or overpayments of the tax and to redeem  
70 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
71 after the effective date of abolition of the tax in such county, the director of revenue shall remit  
72 the balance in the account to the county and close the account of that county established pursuant  
73 to this section. The director of revenue shall notify each county of each instance of any amount  
74 refunded or any check redeemed from receipts due the county.

75           7. Except as modified in this section, all provisions of sections 32.085 ~~[and]~~ to 32.087  
76 shall apply to the tax imposed pursuant to this section.

67.712. 1. All sales taxes collected by the director of revenue under sections 67.700 to  
2 67.727 on behalf of any county~~[, less one percent for the cost of collection, which shall be~~  
3 ~~deposited in the state's general revenue fund after payment of premiums for surety bonds as~~  
4 ~~provided in section 32.087,]~~ shall be deposited with the state treasurer in a special trust fund,  
5 which is hereby created, to be known as the "County Alternate Sales Tax Trust Fund". ~~[The~~  
6 ~~moneys in the county alternate sales tax trust fund shall not be deemed to be state funds and shall~~  
7 ~~not be commingled with any funds of the state.]~~ The director of revenue shall keep accurate  
8 records of the amount of money in the trust fund which was collected in each county imposing  
9 a sales tax under sections 67.700 to 67.727, and the records shall be open to the inspection of  
10 officers of each county and the general public. Not later than the tenth day of each month the  
11 director of revenue shall distribute all moneys deposited in the trust fund during the preceding  
12 month by distributing to the county treasurer, or such other officer as may be designated by the  
13 county ordinance or order, of each county imposing the tax authorized by sections 67.700 to  
14 67.727, the sum, as certified by the director of revenue, due the county.

15           2. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the  
16 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
17 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.  
18 If any county repeals the tax authorized by sections 67.700 to 67.727, the county shall notify the  
19 director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal, and  
20 **the repeal shall be effective as provided by section 32.087.** The director of revenue may order  
21 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
22 receipt of such notice to cover possible refunds or overpayment of such tax and to redeem  
23 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
24 after the effective date of repeal of the tax authorized by sections 67.700 to 67.727 in such  
25 county, the director of revenue shall ~~[authorize the state treasurer to]~~ remit the balance in the  
26 account to the county and close the account of that county. The director of revenue shall notify  
27 each county of each instance of any amount refunded or any check redeemed from receipts due  
28 the county.

29           3. Except as modified in sections 67.700 to 67.727, all provisions of sections 32.085  
30 ~~[and]~~ to 32.087 shall apply to the tax imposed under sections 67.700 to 67.727.

67.713. 1. Notwithstanding the provisions of section 67.712, as to the disposition of any  
2 other sales tax imposed under the provisions of sections 67.700 to 67.727, one-fifth of the sales  
3 taxes collected by the director of revenue from the tax authorized by section 67.701 on behalf  
4 of any county of the first class having a charter form of government and having a population of



5 nine hundred thousand or more~~], less one percent for cost of collection, which shall be deposited~~  
6 ~~in the state's general revenue fund after payment of premiums for surety bonds as provided in~~  
7 ~~sections 67.700 to 67.727,]~~ shall be deposited in a special trust fund, which is hereby created, to  
8 be known as the "County-Municipal Storm Water and Public Works Sales Tax Trust Fund".  
9 ~~[The moneys in the county-municipal storm water and public works sales tax trust fund shall not~~  
10 ~~be deemed to be state funds and shall not be commingled with any funds of the state.]~~ The  
11 director of revenue shall keep accurate records of the amount of money in the trust fund which  
12 was collected in each county and the records shall be open to the inspection of officers of the  
13 county and of the municipalities within the county and the public. Not later than the tenth day  
14 of each month, the director ~~[of the department]~~ of revenue shall distribute all moneys deposited  
15 in the county-municipal storm water and public works sales tax trust fund during the preceding  
16 month to the county which levied the tax, and the municipalities which are located wholly or  
17 partially within such county as follows:

18 (1) The county which levied the sales tax shall receive a percentage of the distributable  
19 revenue equal to the percentage ratio that the population of the unincorporated areas of the  
20 county bears to the total population of the county;

21 (2) Each municipality located wholly within the county which levied the tax shall receive  
22 a percentage of the distributable revenue equal to the percentage ratio that the population of such  
23 municipality bears to the total population of the county; and

24 (3) Each municipality located partially within the county which levied the tax shall  
25 receive a percentage of the distributable revenue equal to the percentage ratio that the population  
26 of that part of the municipality located within the county bears to the total population of the  
27 county.

28 2. The director of revenue may make refunds from the amounts in the county-municipal  
29 storm water and public works sales tax trust fund and credited to any county or municipality for  
30 erroneous payments and overpayments made, and may redeem dishonored checks and drafts  
31 deposited to the credit of such county or municipality. If any county abolishes the tax, the county  
32 shall notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date  
33 of the repeal, and **the repeal shall be effective as provided by section 32.087.** The director of  
34 revenue may order retention in the county-municipal storm water and public works sales tax trust  
35 fund, for a period of one year, of two percent of the amount collected after receipt of such notice  
36 to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts  
37 deposited to the credit of such accounts. After one year has elapsed after the effective date of  
38 abolition of the tax in such county, the director of revenue shall remit the balance in the account  
39 to the county or municipality and close the account of that county or municipality. The director

40 of revenue shall notify each county or municipality of each instance of any amount refunded or  
41 any check redeemed from receipts due the county or municipality.

42 3. If the governing body of any municipality located wholly or partially within the county  
43 so requests by resolution, no funds shall be expended from the proceeds of any tax imposed  
44 under section 67.701 within the corporate boundaries of the requesting municipality for the  
45 construction, reconstruction or widening of any road established or to be established pursuant  
46 to section 137.558, the total cost of which exceeds one hundred thousand dollars unless: (a) a  
47 public hearing is first held at a place near such proposed action; and (b) plans and specifications  
48 of such proposed action are prepared and a cost-benefit analysis prepared in accordance with  
49 accepted accounting principles of such proposed action is presented to such public hearing. Such  
50 cost-benefit analysis and its work papers shall be a public document and subject to inspection  
51 as provided in chapter 610. The provisions of this subsection shall not apply to proposed  
52 projects in unincorporated areas of the county.

67.729. 1. Any county except any first class county having a charter form of government  
2 and having a population of nine hundred thousand or more may, in the same manner and by the  
3 same procedure and subject to the same penalties as set out in sections 67.700 to 67.727, impose  
4 a sales tax of not more than one-tenth of one percent **on all retail sales made in the county that**  
5 **are subject to sales tax under chapter 144** for the purpose of funding storm water control and  
6 public works projects other than stadiums or other sports facilities. This sales tax shall be in  
7 addition to any other sales tax authorized by law.

8 2. Notwithstanding the provisions of section 67.712 as to the disposition of any other  
9 sales tax imposed under the provisions of sections 67.700 to 67.727, all sales taxes collected by  
10 the director of revenue from the tax authorized by this section on behalf of any county~~], less one~~  
11 ~~percent for cost of collection, which shall be deposited in the state's general revenue fund after~~  
12 ~~payment of premiums for surety bonds as provided in section 32.087,]~~ shall be deposited with  
13 the state treasurer in a special trust fund, which is hereby created, to be known as the "County  
14 Storm Water and Public Works Sales Tax Trust Fund". ~~[The moneys in the county storm water~~  
15 ~~and public works sales tax trust fund shall not be deemed to be state funds and shall not be~~  
16 ~~commingled with any funds of the state.]~~ The director of revenue shall keep accurate records of  
17 the amount of money in the trust fund which was collected in each county imposing a sales tax  
18 under this section and the records shall be open to the inspection of officers of the county and  
19 the public. Not later than the tenth day of each month the director of revenue shall distribute all  
20 moneys deposited in the county storm water and public works sales tax trust fund during the  
21 preceding month to the county which levied the tax, and the municipalities which are located  
22 wholly or partially within such county as follows:

23 (1) The county which levied the sales tax shall receive a percentage of the distributable  
24 revenue equal to the percentage ratio that the population of the unincorporated areas of the  
25 county bears to the total population of the county;

26 (2) Each municipality located wholly within the county which levied the tax shall receive  
27 a percentage of the distributable revenue equal to the percentage ratio that the population of such  
28 municipality bears to the total population of the county; and

29 (3) Each municipality located partially within the county which levied the tax shall  
30 receive a percentage of the distributable revenue equal to the percentage ratio that the population  
31 of that part of the municipality located within the county bears to the total population of the  
32 county.

33 3. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the  
34 amounts in the county storm water and public works sales tax trust fund and credited to any  
35 county for erroneous payments and overpayments made, and may redeem dishonored checks and  
36 drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall  
37 notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the  
38 repeal, and **the repeal shall be effective as provided by section 32.087**. The director of  
39 revenue may order retention in the county storm water and public works sales tax trust fund, for  
40 a period of one year, of two percent of the amount collected after receipt of such notice to cover  
41 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited  
42 to the credit of such accounts. After one year has elapsed after the effective date of abolition of  
43 the tax in such county, the director of revenue shall ~~[authorize the state treasurer to]~~ remit the  
44 balance in the account to the county and close the account of that county. The director of  
45 revenue shall notify each county of each instance of any amount refunded or any check redeemed  
46 from receipts due the county.

47 **4. Except as modified in this section, all provisions of sections 32.085 to 32.087 shall**  
48 **apply to the tax imposed under this section.**

67.737. Except as modified in sections 67.730 to 67.739, all provisions of sections  
2 32.085 ~~[and]~~ to 32.087 shall apply to the tax imposed under sections 67.730 to 67.739.

67.738. 1. All sales taxes collected by the director of revenue under sections 67.730 to  
2 67.739 on behalf of any county~~[- less one percent for the cost of collection, which shall be  
3 deposited in the state's general revenue fund after payment of premiums for surety bonds as  
4 provided in section 32.087,]~~ shall be deposited with the state treasurer in a special trust fund,  
5 which is hereby created, to be known as the "County Capital Improvement Bond Sales Tax Trust  
6 Fund". ~~[The moneys in the county capital improvement bond sales tax trust fund shall not be  
7 deemed to be state funds and shall not be commingled with any funds of the state.]~~ The director  
8 of revenue shall keep accurate records of the amount of money in the trust fund which was

9 collected in each county imposing a sales tax under sections 67.730 to 67.739, and the records  
10 shall be open to the inspection of officers of each county and the general public. Not later than  
11 the tenth day of each month the director of revenue shall distribute all moneys deposited in the  
12 trust fund during the preceding month by distributing to the county treasurer, or such other  
13 officer as may be designated by the county ordinance or order, of each county imposing the tax  
14 authorized by sections 67.730 to 67.739, the sum, as certified by the director of revenue, due the  
15 county.

16 2. The director of revenue may ~~[authorize the state treasurer to]~~ make ~~[refund]~~ **refunds**  
17 from the amounts in the trust fund and credited to any county for erroneous payments and  
18 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
19 such counties. If any county repeals the tax authorized by sections 67.730 to 67.739, the county  
20 shall notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date  
21 of the repeal or expiration, and **the repeal shall be effective as provided by section 32.087.**  
22 The director of revenue may order retention in the trust fund, for a period of one year, of two  
23 percent of the amount collected after receipt of such notice to cover possible refunds or  
24 overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of  
25 such accounts. After one year has elapsed after the effective date of repeal or expiration of the  
26 tax authorized by sections 67.730 to 67.739 in such county, the director of revenue shall remit  
27 the balance in the account to the county and close the account of that county. The director of  
28 revenue shall notify each county of each instance of any amount refunded or any check redeemed  
29 from receipts due the county.

67.745. 1. Any county of the third classification without a township form of government  
2 and with more than eleven thousand seven hundred fifty but fewer than eleven thousand eight  
3 hundred fifty inhabitants may impose a sales tax throughout the county **on all retail sales made**  
4 **in the county that are subject to sales tax under chapter 144** for public recreational projects  
5 and programs, but the sales tax authorized by this section shall not become effective unless the  
6 governing body of such county submits to the qualified voters of the county a proposal to  
7 authorize the county to impose the sales tax.

8 2. The ballot submission shall be in substantially the following form:  
9

10 Shall the County of ..... impose a sales tax of up to one percent for the purpose of  
11 funding the financing, acquisition, construction, operation, and maintenance of recreational  
12 projects and programs, including the acquisition of land for such purposes?

13 ☐ YES

☐ NO

14

15           3. If approved by a majority of qualified voters **voting on the issue** in the county, the  
16 governing body of the county shall appoint a board of directors consisting of nine members. Of  
17 the initial members appointed to the board, three members shall be appointed for a term of three  
18 years, three members shall be appointed for a term of two years, and three members shall be  
19 appointed for a term of one year. After the initial appointments, board members shall be  
20 appointed to three-year terms.

21           4. The sales tax may be imposed at a rate of up to one percent on the receipts from the  
22 retail sale of all tangible personal property or taxable service within the county~~[-if such property~~  
23 ~~and services are subject to taxation by the state of Missouri under sections 144.010 to 144.525].~~

24           5. All revenue collected from the sales tax under this section by the director of revenue  
25 on behalf of a county~~[-less one percent for the cost of collection which shall be deposited in the~~  
26 ~~state's general revenue fund after payment of premiums for surety bonds as provided in section~~  
27 ~~32.087,]~~ shall be deposited with the state treasurer in a special trust fund, which is hereby  
28 created, to be known as the "County Recreation Sales Trust Fund". ~~[Moneys in the fund shall~~  
29 ~~not be deemed to be state funds and shall not be commingled with any funds of the state.]~~ The  
30 director of revenue shall keep accurate records of the amount of money in the trust fund collected  
31 in each county imposing a sales tax under this section, and the records shall be open to the  
32 inspection of officers of such county and the general public. Not later than the tenth day of each  
33 calendar month, the director of revenue shall distribute all moneys deposited in the trust fund  
34 during the preceding calendar month by distributing to the county treasurer, or such officer as  
35 may be designated by county ordinance or order, of each county imposing the tax under this  
36 section the sum due the county as certified by the director of revenue.

37           6. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the  
38 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
39 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.  
40 Each county shall notify the director of revenue ~~[at least ninety days]~~ prior to the effective date  
41 of the expiration of the sales tax authorized by this section, and **the repeal shall be effective as**  
42 **provided by section 32.087.** The director of revenue may order retention in the trust fund for  
43 a period of one year of two percent of the amount collected after receipt of such notice to cover  
44 possible refunds or overpayments of such tax and to redeem dishonored checks and drafts  
45 deposited to the credit of such accounts. After one year has elapsed after the date of expiration  
46 of the tax authorized by this section in a county, the director of revenue shall remit the balance  
47 in the account to the county and close the account of such county. The director of revenue shall  
48 notify each county of each instance of any amount refunded or any check redeemed from receipts  
49 due such county.

50           7. The tax authorized under this section may be imposed in accordance with this section  
51 by a county in addition to or in lieu of the tax authorized in sections 67.750 to 67.780.

52           8. The sales tax imposed under this section shall expire twenty years from the effective  
53 date thereof unless an extension of the tax is submitted to and approved by the qualified voters  
54 in the county in the manner provided in this section. Each extension of the sales tax shall be for  
55 a period of ten years.

56           9. The provisions of this section shall not in any way affect or limit the powers granted  
57 to any county to establish, maintain, and conduct parks and other recreational grounds for public  
58 recreation.

59           10. Except as modified in this section, the provisions of sections 32.085 ~~[and]~~ to 32.087  
60 shall apply to the tax imposed under this section.

                67.782. 1. Any county of the third class having a population of more than ten thousand  
2 and less than fifteen thousand and any county of the second class having a population of more  
3 than fifty-eight thousand and less than seventy thousand adjacent to such third class county, both  
4 counties making up the same judicial circuit, may jointly impose a sales tax throughout each of  
5 their respective counties **on all retail sales made in the county that are subject to sales tax**  
6 **under chapter 144** for public recreational purposes including the financing, acquisition,  
7 construction, operation and maintenance of recreational projects and programs, but the sales  
8 taxes authorized by this section shall not become effective unless the governing body of each  
9 such county submits to the voters of their respective counties a proposal to authorize the counties  
10 to impose the sales tax.

11           2. The ballot of submission shall be in substantially the following form:

12           Shall the County of ..... impose a sales tax of ..... percent in conjunction  
13 with the county of ..... for the purpose of funding the financing, acquisition, construction,  
14 operation and maintenance of recreational projects and programs, including the acquisition of  
15 land for such purposes?

16                           ☐ YES

☐ NO

17

18 If a separate majority of the votes cast on the proposal by the qualified voters voting thereon in  
19 each county are in favor of the proposal, then the tax shall be in effect in both counties. If a  
20 majority of the votes cast by the qualified voters voting thereon in either county are opposed to  
21 the proposal, then the governing body of neither county shall have power to impose the sales tax  
22 authorized by this section unless or until the governing body of the county that has not approved  
23 the tax shall again have submitted another proposal to authorize the governing body to impose  
24 the tax, and the proposal is approved by a majority of the qualified voters voting thereon in that  
25 county.

26           3. The sales tax may be imposed at a rate of one percent on the receipts from the sale at  
27 retail of all tangible personal property or taxable service at retail within the county adopting such  
28 tax, if such property and services are subject to taxation by the state of Missouri under ~~the~~  
29 ~~provisions of sections 144.010 to 144.525]~~ **chapter 144.**

30           4. All sales taxes collected by the director of revenue under this section on behalf of any  
31 county~~[-less one percent for the cost of collection, which shall be deposited in the state's general~~  
32 ~~revenue fund after payment of premiums for surety bonds as provided in section 32.087,]~~ shall  
33 be deposited with the state treasurer in a special trust fund, which is hereby created, to be known  
34 as the "County Recreation Sales Tax Trust Fund". ~~[The moneys in the county recreation sales~~  
35 ~~tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds~~  
36 ~~of the state.]~~ The director of revenue shall keep accurate records of the amount of money in the  
37 trust fund which was collected in each county imposing a sales tax under this section, and the  
38 records shall be open to the inspection of officers of each county and the general public. Not  
39 later than the tenth day of each month, the director of revenue shall distribute all moneys  
40 deposited in the trust fund during the preceding month by distributing to the county treasurer, or  
41 such other officer as may be designated by the county ordinance or order, of each county  
42 imposing the tax authorized by this section, the sum, as certified by the director of revenue, due  
43 the county.

44           5. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the  
45 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
46 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.  
47 Each county shall notify the director of revenue ~~[at least ninety days]~~ prior to the effective date  
48 of the expiration of the sales tax authorized by this section, **and the repeal shall be effective as**  
49 **provided by section 32.087.** The director of revenue may order retention in the trust fund, for  
50 a period of one year, of two percent of the amount collected after receipt of such notice to cover  
51 possible refunds or overpayment of such tax and to redeem dishonored checks and drafts  
52 deposited to the credit of such accounts. After one year has elapsed after the date of expiration  
53 of the tax authorized by this section in such county, the director of revenue shall remit the  
54 balance in the account to the county and close the account of that county. The director of  
55 revenue shall notify each county of each instance of any amount refunded or any check redeemed  
56 from receipts due the county.

57           6. The tax authorized by this section may be imposed, in accordance with this section,  
58 by a county in addition to or in lieu of the tax authorized by sections 67.750 to 67.780.

59           7. Any county imposing a sales tax pursuant to the provisions of this section may  
60 contract with the authority of any other county or with any city or political subdivision for the  
61 financing, acquisition, operation, construction, maintenance, or utilization of any recreation

62 facility or project or program funded in whole or in part from revenues derived from the tax  
63 levied pursuant to the provisions of this section.

64 8. The sales tax imposed pursuant to the provisions of this section shall expire  
65 twenty-five years from the effective date thereof unless an extension of the tax is submitted to  
66 and approved by the voters in each county in the manner provided in this section. Each  
67 extension of the sales tax shall be for a period of ten years.

68 9. The governing body of each of the counties imposing a sales tax under the provisions  
69 of this section may cooperate with the governing body of any county or other political  
70 subdivision of this state in carrying out the provisions of this section, and may establish and  
71 conduct jointly a system of public recreation. The respective governing bodies administering  
72 programs jointly may provide by agreement among themselves for all matters connected with  
73 the programs and determine what items of cost and expense shall be paid by each.

74 10. The provisions of this section shall not in any way repeal, affect or limit the powers  
75 granted to any county to establish, maintain and conduct parks and other recreational grounds  
76 for public recreation.

77 11. Except as modified in this section, all provisions of sections 32.085 ~~and~~ to 32.087  
78 shall apply to the tax imposed under this section.

67.799. 1. A regional recreational district may, by a majority vote of its board of  
2 directors, impose an annual property tax for the establishment and maintenance of public parks  
3 and recreational facilities and grounds within the boundaries of the regional recreational district  
4 not to exceed sixty cents per year on each one hundred dollars of assessed valuation on all  
5 property within the district, except that no such tax shall become effective unless the board of  
6 directors of the district submits to the voters of the district, at a county or state general, primary  
7 or special election, a proposal to authorize the tax.

8 2. The question shall be submitted in substantially the following form:

9 Shall a . . . . . cent tax per one hundred dollars assessed valuation be levied for public  
10 parks and recreational facilities?

11 ☐ YES

☐ NO

12

13 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
14 of the proposal, then the tax shall become effective **as provided by subsection 19 of section**  
15 **32.087**. If a majority of the votes cast by the qualified voters voting are opposed to the proposal,  
16 then the board of directors shall have no power to impose the tax unless and until the board of  
17 directors of the district submits another proposal to authorize the tax and such proposal is  
18 approved by a majority of the qualified voters voting thereon.



19           3. The property tax authorized in subsections 1 and 2 of this section shall be levied and  
20 collected in the same manner as other ad valorem property taxes are levied and collected.

21           4. (1) A regional recreational district may, by a majority vote of its board of directors,  
22 impose a tax not to exceed one-half of one cent on all retail sales subject to taxation ~~[pursuant~~  
23 ~~to sections 144.010 to 144.525]~~ **under chapter 144** for the purpose of funding the creation,  
24 operation and maintenance of public parks, recreational facilities and grounds within the  
25 boundaries of a regional recreational district. The tax authorized by this subsection shall be in  
26 addition to all other sales taxes allowed by law. No tax pursuant to this subsection shall become  
27 effective unless the board of directors submits to the voters of the district, at a county or state  
28 general, primary or special election, a proposal to authorize the tax, and such tax shall become  
29 effective only after the majority of the voters voting on such tax approve such tax.

30           (2) In the event the district seeks to impose a sales tax pursuant to this subsection, the  
31 question shall be submitted in substantially the following form:

32           Shall a . . . . cent sales tax be levied on all retail sales within the district for public parks  
33 and recreational facilities?

34                           ☐ YES

☐ NO

35

36 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
37 of the proposal, then the tax shall become effective **as provided by subsection 19 of section**  
38 **32.087**. If a majority of the votes cast by the qualified voters voting are opposed to the proposal,  
39 then the board of directors shall have no power to impose the tax unless and until another  
40 proposal to authorize the tax is submitted to the voters of the district and such proposal is  
41 approved by a majority of the qualified voters voting thereon. The provisions of sections 32.085  
42 ~~[and]~~ **to 32.087** shall apply to any tax approved pursuant to this subsection.

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

67.997. 1. The governing body of any county of the third classification without a  
2 township form of government and with more than eighteen thousand one hundred but fewer than  
3 eighteen thousand two hundred inhabitants may impose, by order or ordinance, a sales tax on all  
4 retail sales made within the county which are subject to sales tax under chapter 144. The tax

5 authorized in this section shall not exceed one-fourth of one percent, and shall be imposed solely  
6 for the purpose of funding senior services and youth programs provided by the county. One-half  
7 of all revenue collected under this section~~[, less one-half the cost of collection,]~~ shall be used  
8 solely to fund any service or activity deemed necessary by the senior service tax commission  
9 established in this section, and one-half of all revenue collected under this section~~[, less one-half~~  
10 ~~the cost of collection,]~~ shall be used solely to fund all youth programs administered by an  
11 existing county community task force. The tax authorized in this section shall be in addition to  
12 all other sales taxes imposed by law, and shall be stated separately from all other charges and  
13 taxes. The order or ordinance shall not become effective unless the governing body of the county  
14 submits to the voters residing within the county at a state general, primary, or special election  
15 a proposal to authorize the governing body of the county to impose a tax under this section.

16 2. The ballot of submission for the tax authorized in this section shall be in substantially  
17 the following form:

18 Shall ..... (insert the name of the county) impose a sales tax at a  
19 rate of ..... (insert rate ~~[of percent]~~ **percentage**) percent, with half of the revenue from the  
20 tax, less one-half the cost of collection, to be used solely to fund senior services provided by the  
21 county and half of the revenue from the tax, less one-half the cost of collection, to be used solely  
22 to fund youth programs provided by the county?

23 ☐ YES

☐ NO

24  
25 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
26 to the question, place an "X" in the box opposite "NO".

27  
28 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
29 of the question, then the tax shall become effective ~~[on the first day of the second calendar~~  
30 ~~quarter immediately following the approval of the tax or notification to the department of~~  
31 ~~revenue if such tax will be administered by the department of revenue]~~ **as provided by**  
32 **subsection 19 of section 32.087.** If a majority of the votes cast on the question by the qualified  
33 voters voting thereon are opposed to the question, then the tax shall not become effective unless  
34 and until the question is resubmitted under this section to the qualified voters and such question  
35 is approved by a majority of the qualified voters voting on the question.

36 3. ~~[On or after the effective date of any tax authorized under this section, the county~~  
37 ~~which imposed the tax shall enter into an agreement with the director of the department of~~  
38 ~~revenue for the purpose of collecting the tax authorized in this section. On or after the effective~~  
39 ~~date of the tax the director of revenue shall be responsible for the administration, collection,~~  
40 ~~enforcement, and operation of the tax, and]~~ Sections 32.085 ~~[and]~~ to 32.087 shall apply. All

41 revenue collected under this section by the director of ~~[the department of]~~ revenue on behalf of  
42 any county~~[- except for one percent for the cost of collection which shall be deposited in the~~  
43 ~~state's general revenue fund,]~~ shall be deposited in a special trust fund, which is hereby created  
44 and shall be known as the "Senior Services and Youth Programs Sales Tax Trust Fund", and  
45 shall be used solely for the designated purposes. ~~[Moneys in the fund shall not be deemed to be~~  
46 ~~state funds, and shall not be commingled with any funds of the state.]~~ The director may make  
47 refunds from the amounts in the trust fund and credited to the county for erroneous payments and  
48 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
49 such county. Any funds in the special trust fund which are not needed for current expenditures  
50 shall be invested in the same manner as other funds are invested. Any interest and moneys  
51 earned on such investments shall be credited to the fund.

52 4. ~~[In order to permit sellers required to collect and report the sales tax to collect the~~  
53 ~~amount required to be reported and remitted, but not to change the requirements of reporting or~~  
54 ~~remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the~~  
55 ~~governing body of the county may authorize the use of a bracket system similar to that authorized~~  
56 ~~in section 144.285 and notwithstanding the provisions of that section, this new bracket system~~  
57 ~~shall be used where this tax is imposed and shall apply to all taxable transactions.]~~ Beginning  
58 with the effective date of the tax, every retailer in the county shall add the sales tax to the sale  
59 price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be  
60 recoverable at law in the same manner as the purchase price. ~~[For purposes of this section, all~~  
61 ~~retail sales shall be deemed to be consummated at the place of business of the retailer.]~~

62 5. All applicable provisions in ~~[sections 144.010 to 144.525]~~ **chapter 144** governing the  
63 state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the  
64 collection of the tax~~[- and all exemptions granted to agencies of government, organizations, and~~  
65 ~~persons under sections 144.010 to 144.525 are hereby made applicable to the imposition and~~  
66 ~~collection of the tax. The same sales tax permit, exemption certificate, and retail certificate~~  
67 ~~required by sections 144.010 to 144.525 for the administration and collection of the state sales~~  
68 ~~tax shall satisfy the requirements of this section, and no additional permit or exemption~~  
69 ~~certificate or retail certificate shall be required, except that, the director of revenue may prescribe~~  
70 ~~a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer~~  
71 ~~under the state sales tax for the collection of and for payment of taxes are hereby allowed and~~  
72 ~~made applicable to the tax. The penalties for violations provided in section 32.057 and sections~~  
73 ~~144.010 to 144.525 are hereby made applicable to violations of this section. If any person is~~  
74 ~~delinquent in the payment of the amount required to be paid under this section, or in the event~~  
75 ~~a determination has been made against the person for taxes and penalty under this section, the~~

~~limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525].~~

6. The governing body of any county that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the county. The ballot of submission shall be in substantially the following form:

Shall ..... (insert the name of the county) repeal the sales tax imposed at a rate of ..... (insert rate ~~[of percent]~~ **percentage**) percent for the purpose of funding senior services and youth programs provided by the county?

☐ YES

☐ NO

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

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of repeal, that repeal shall become effective ~~[on December thirty-first of the calendar year in which such repeal was approved]~~ **as provided by section 32.087**. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

7. Whenever the governing body of any county that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the county voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the county a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective ~~[on December thirty-first of the calendar year in which such repeal was approved]~~ **as provided by section 32.087**. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

8. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the county shall notify the director of ~~[the department of]~~ revenue of the action ~~[at least thirty days]~~ before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or

112 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
113 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
114 county, the director shall remit the balance in the account to the county and close the account of  
115 that county. The director shall notify each county of each instance of any amount refunded or  
116 any check redeemed from receipts due the county.

117 9. Each county imposing the tax authorized in this section shall establish a senior  
118 services tax commission to administer the portion of the sales tax revenue dedicated to providing  
119 senior services. Such commission shall consist of seven members appointed by the county  
120 commission. The county commission shall determine the qualifications, terms of office,  
121 compensation, powers, duties, restrictions, procedures, and all other necessary functions of the  
122 commission.

67.1300. 1. **Any governing body of a municipality located in a county enumerated**  
2 **in subdivisions (1) to (26) of this subsection or** the governing body of any of the contiguous  
3 counties of the third classification without a township form of government enumerated in  
4 subdivisions ~~[(4)]~~ (27) to ~~[(5)]~~ (31) of this subsection ~~[or]~~ **may impose, by ordinance or order,**  
5 **a sales tax on all retail sales made in such county or municipality that are subject to**  
6 **taxation under chapter 144:**

7 (1) In any county of the fourth classification acting as a county of the second  
8 classification, having a population of at least forty thousand but less than forty-five thousand  
9 with a state university, and adjoining a county of the first classification with part of a city with  
10 a population of three hundred fifty thousand or more inhabitants ~~[or]~~ ;

11 (2) A county of the third classification with a township form of government and with a  
12 population of at least eight thousand but less than eight thousand four hundred inhabitants ~~[or]~~  
13 ;

14 (3) A county of the third classification with more than fifteen townships having a  
15 population of at least twenty-one thousand inhabitants ~~[or]~~ ;

16 (4) A county of the third classification without a township form of government and with  
17 a population of at least seven thousand four hundred but less than eight thousand inhabitants ~~[or]~~  
18 ;

19 (5) Any county of the third classification with a population greater than three thousand  
20 but less than four thousand ~~[or]~~ ;

21 (6) Any county of the third classification with a population greater than six thousand one  
22 hundred but less than six thousand four hundred ~~[or]~~ ;

23 (7) Any county of the third classification with a population greater than six thousand  
24 eight hundred but less than seven thousand ~~[or]~~ ;

- 25           (8) Any county of the third classification with a population greater than seven thousand  
26 eight hundred but less than seven thousand nine hundred [Ø£] ;
- 27           (9) Any county of the third classification with a population greater than eight thousand  
28 four hundred sixty but less than eight thousand five hundred [Ø£] ;
- 29           (10) Any county of the third classification with a population greater than nine thousand  
30 but less than nine thousand two hundred [Ø£] ;
- 31           (11) Any county of the third classification with a population greater than ten thousand  
32 five hundred but less than ten thousand six hundred [Ø£] ;
- 33           (12) Any county of the third classification with a population greater than twenty-three  
34 thousand five hundred but less than twenty-three thousand seven hundred [Ø£] ;
- 35           (13) A county of the third classification with a population greater than thirty-three  
36 thousand but less than thirty-four thousand [Ø£] ;
- 37           (14) A county of the third classification with a population greater than twenty thousand  
38 eight hundred but less than twenty-one thousand [Ø£] ;
- 39           (15) A county of the third classification with a population greater than fourteen thousand  
40 one hundred but less than fourteen thousand five hundred [Ø£] ;
- 41           (16) A county of the third classification with a population greater than twenty thousand  
42 eight hundred fifty but less than twenty-two thousand [Ø£] ;
- 43           (17) A county of the third classification with a population greater than thirty-nine  
44 thousand but less than forty thousand [Ø£] ;
- 45           (18) A county of the third classification with a township form of organization and a  
46 population greater than twenty-eight thousand but less than twenty-nine thousand [Ø£] ;
- 47           (19) A county of the third classification with a population greater than fifteen thousand  
48 but less than fifteen thousand five hundred [Ø£] ;
- 49           (20) A county of the third classification with a population greater than eighteen thousand  
50 but less than nineteen thousand seventy [Ø£] ;
- 51           (21) A county of the third classification with a population greater than thirteen thousand  
52 nine hundred but less than fourteen thousand four hundred [Ø£] ;
- 53           (22) A county of the third classification with a population greater than twenty-seven  
54 thousand but less than twenty-seven thousand five hundred [Ø£] ;
- 55           (23) A county of the first classification without a charter form of government and a  
56 population of at least eighty thousand but not greater than eighty-three thousand [Ø£] ;
- 57           (24) A county of the third classification with a population greater than fifteen thousand  
58 but less than fifteen thousand nine hundred without a township form of government which does  
59 not adjoin any county of the first, second or fourth classification  
60 [Ø£] ;

61           **(25)** A county of the third classification with a population greater than twenty-three  
62 thousand but less than twenty-five thousand without a township form of government which does  
63 not adjoin any county of the second or fourth classification and does adjoin a county of the first  
64 classification with a population greater than one hundred twenty thousand but less than one  
65 hundred fifty thousand ~~[or]~~ ;

66           **(26)** In any county of the fourth classification acting as a county of the second  
67 classification, having a population of at least forty-eight thousand ~~[or any governing body of a~~  
68 ~~municipality located in any of such counties may impose, by ordinance or order, a sales tax on~~  
69 ~~all retail sales made in such county or municipality which are subject to taxation pursuant to the~~  
70 ~~provisions of sections 144.010 to 144.525:~~

71           ~~———(1) ;~~

72           **(27)** A county with a population of at least four thousand two hundred inhabitants but  
73 not more than four thousand five hundred inhabitants;

74           ~~[(2)]~~ **(28)** A county with a population of at least four thousand seven hundred inhabitants  
75 but not more than four thousand nine hundred inhabitants;

76           ~~[(3)]~~ **(29)** A county with a population of at least seven thousand three hundred  
77 inhabitants but not more than seven thousand six hundred inhabitants;

78           ~~[(4)]~~ **(30)** A county with a population of at least ten thousand one hundred inhabitants  
79 but not more than ten thousand three hundred inhabitants; ~~[and~~

80           ~~———(5)] or~~

81           **(31)** A county with a population of at least four thousand three hundred inhabitants but  
82 not more than four thousand five hundred inhabitants.

83           2. The maximum rate for a sales tax pursuant to this section shall be one percent for  
84 municipalities and one-half of one percent for counties.

85           3. The tax authorized by this section shall be in addition to any and all other sales taxes  
86 allowed by law, except that no ordinance or order imposing a sales tax pursuant to the provisions  
87 of this section shall be effective unless the governing body of the county or municipality submits  
88 to the voters of the county or municipality, at a regularly scheduled county, municipal or state  
89 general or primary election, a proposal to authorize the governing body of the county or  
90 municipality to impose a tax. Any sales tax imposed pursuant to this section shall not be  
91 authorized for a period of more than five years.

92           4. Such proposal shall be submitted in substantially the following form:

93           Shall the (city, town, village or county) of ..... impose a sales tax of ..... (insert  
94 amount) for the purpose of economic development in the (city, town, village or county)?

95                           ☐ YES

☐ NO

96

97 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
98 of the proposal, then the ordinance or order and any amendments thereto shall be in effect ~~on~~  
99 ~~the first day of the second quarter after the director of revenue receives notice of adoption of the~~  
100 ~~tax]~~ **as provided by section 32.087.** If a majority of the votes cast by the qualified voters voting  
101 are opposed to the proposal, then the governing body of the county or municipality shall not  
102 impose the sales tax authorized in this section until the governing body of the county or  
103 municipality resubmits another proposal to authorize the governing body of the county or  
104 municipality to impose the sales tax authorized by this section and such proposal is approved by  
105 a majority of the qualified voters voting thereon; however no such proposal shall be resubmitted  
106 to the voters sooner than twelve months from the date of the submission of the last such  
107 proposal.

108         5. All revenue received by a county or municipality from the tax authorized pursuant to  
109 the provisions of this section shall be deposited in a special trust fund and shall be used solely  
110 for economic development purposes within such county or municipality for so long as the tax  
111 shall remain in effect.

112         6. Once the tax authorized by this section is abolished or is terminated by any means, all  
113 funds remaining in the special trust fund shall be used solely for economic development purposes  
114 within the county or municipality. Any funds in such special trust fund which are not needed for  
115 current expenditures may be invested by the governing body in accordance with applicable laws  
116 relating to the investment of other county or municipal funds.

117         7. All sales taxes collected by the director of revenue pursuant to this section on behalf  
118 of any county or municipality~~, less one percent for cost of collection which shall be deposited~~  
119 ~~in the state's general revenue fund after payment of premiums for surety bonds as provided in~~  
120 ~~section 32.087,]~~ shall be deposited in a special trust fund, which is hereby created, to be known  
121 as the "Local Economic Development Sales Tax Trust Fund".

122         8. ~~[The moneys in the local economic development sales tax trust fund shall not be~~  
123 ~~deemed to be state funds and shall not be commingled with any funds of the state.]~~ The director  
124 of revenue shall keep accurate records of the amount of money in the trust fund and which was  
125 collected in each county or municipality imposing a sales tax pursuant to this section, and the  
126 records shall be open to the inspection of officers of the county or municipality and the public.

127         9. Not later than the tenth day of each month the director of revenue shall distribute all  
128 moneys deposited in the trust fund during the preceding month to the county or municipality  
129 which levied the tax. Such funds shall be deposited with the county treasurer of each such  
130 county or the appropriate municipal officer in the case of a municipal tax, and all expenditures  
131 of funds arising from the local economic development sales tax trust fund shall be by an  
132 appropriation act to be enacted by the governing body of each such county or municipality.



133 Expenditures may be made from the fund for any economic development purposes authorized  
134 in the ordinance or order adopted by the governing body submitting the tax to the voters.

135 10. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the  
136 amounts in the trust fund and credited to any county or municipality for erroneous payments and  
137 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
138 such counties and municipalities.

139 11. If any county or municipality abolishes the tax, the county or municipality shall  
140 notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the  
141 repeal, and **the repeal shall be effective as provided by section 32.087**. The director of  
142 revenue may order retention in the trust fund, for a period of one year, of two percent of the  
143 amount collected after receipt of such notice to cover possible refunds or overpayment of the tax  
144 and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one  
145 year has elapsed after the effective date of abolition of the tax in such county or municipality,  
146 the director of revenue shall remit the balance in the account to the county or municipality and  
147 close the account of that county or municipality. The director of revenue shall notify each county  
148 or municipality of each instance of any amount refunded or any check redeemed from receipts  
149 due the county or municipality.

150 12. Except as modified in this section, all provisions of sections 32.085 ~~[and]~~ to 32.087  
151 shall apply to the tax imposed pursuant to this section.

152 13. For purposes of this section, the term "economic development" is limited to the  
153 following:

154 (1) Operations of economic development or community development offices, including  
155 the salaries of employees;

156 (2) Provision of training for job creation or retention;

157 (3) Provision of infrastructure and sites for industrial development or for public  
158 infrastructure projects; and

159 (4) Refurbishing of existing structures and property relating to community development.

67.1303. 1. The governing body of any home rule city with more than one hundred  
2 fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred  
3 inhabitants, any home rule city with more than forty-five thousand five hundred but less than  
4 forty-five thousand nine hundred inhabitants and the governing body of any city within any  
5 county of the first classification with more than one hundred four thousand six hundred but less  
6 than one hundred four thousand seven hundred inhabitants and the governing body of any county  
7 of the third classification without a township form of government and with more than forty  
8 thousand eight hundred but less than forty thousand nine hundred inhabitants or any city within  
9 such county may impose, by order or ordinance, a sales tax on all retail sales made in the city or

10 county which are subject to sales tax under chapter 144. In addition, the governing body of any  
11 county of the first classification with more than eighty-five thousand nine hundred but less than  
12 eighty-six thousand inhabitants or the governing body of any home rule city with more than  
13 seventy-three thousand but less than seventy-five thousand inhabitants may impose, by order or  
14 ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax  
15 under chapter 144. The tax authorized in this section shall not be more than one-half of one  
16 percent. The order or ordinance imposing the tax shall not become effective unless the  
17 governing body of the city or county submits to the voters of the city or county at a state general  
18 or primary election a proposal to authorize the governing body to impose a tax under this section.  
19 The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and  
20 shall be stated separately from all other charges and taxes.

21 2. The ballot of submission for the tax authorized in this section shall be in substantially  
22 the following form:

23 Shall ..... (insert the name of the city or county) impose a sales tax at a rate  
24 of ..... (insert rate ~~of percent~~ **percentage**) percent for economic development purposes?

25 ☐ YES

☐ NO

26

27 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
28 of the question, then the tax shall become effective ~~[on the first day of the second calendar~~  
29 ~~quarter following the calendar quarter in which the election was held]~~ **as provided by section**  
30 **32.087**. If a majority of the votes cast on the question by the qualified voters voting thereon are  
31 opposed to the question, then the tax shall not become effective unless and until the question is  
32 resubmitted under this section to the qualified voters and such question is approved by a majority  
33 of the qualified voters voting on the question, provided that no proposal shall be resubmitted to  
34 the voters sooner than twelve months from the date of the submission of the last proposal.

35 3. No revenue generated by the tax authorized in this section shall be used for any retail  
36 development project. At least twenty percent of the revenue generated by the tax authorized in  
37 this section shall be used solely for projects directly related to long-term economic development  
38 preparation, including, but not limited to, the following:

39 (1) Acquisition of land;

40 (2) Installation of infrastructure for industrial or business parks;

41 (3) Improvement of water and wastewater treatment capacity;

42 (4) Extension of streets;

43 (5) Providing matching dollars for state or federal grants;

44 (6) Marketing;

45 (7) Construction and operation of job training and educational facilities; and

46 (8) Providing grants and low-interest loans to companies for job training, equipment  
47 acquisition, site development, and infrastructure.

48

49 Not more than twenty-five percent of the revenue generated may be used annually for  
50 administrative purposes, including staff and facility costs.

51 4. All revenue generated by the tax shall be deposited in a special trust fund and shall  
52 be used solely for the designated purposes. If the tax is repealed, all funds remaining in the  
53 special trust fund shall continue to be used solely for the designated purposes. Any funds in the  
54 special trust fund which are not needed for current expenditures may be invested by the  
55 governing body in accordance with applicable laws relating to the investment of other city or  
56 county funds.

57 5. **The director of revenue may make refunds from the amounts in the trust fund**  
58 **and credited to any city or county for erroneous payments and overpayments to the trust**  
59 **fund and may redeem dishonored checks and drafts deposited to the credit of such cities**  
60 **or counties. If any city or county abolishes the tax authorized under this section, the repeal**  
61 **of such tax shall become effective as provided by subsection 19 of section 32.087. Each city**  
62 **or county shall notify the director of revenue prior to the effective date of the expiration**  
63 **of the sales tax authorized by this section, and the repeal shall be effective as provided by**  
64 **section 32.087. The director of revenue may order retention in the trust fund, for a period**  
65 **of one year, of two percent of the amount collected after receipt of such notice to cover**  
66 **possible refunds or overpayments of such tax and to redeem dishonored checks and drafts**  
67 **deposited to the credit of such accounts. After one year has elapsed after the date of**  
68 **expiration of the tax authorized by this section in such city or county, the director of**  
69 **revenue shall remit the balance in the account to the city or county and close the account**  
70 **of that city or county. The director of revenue shall notify each city or county of each**  
71 **instance of any amount refunded or any check redeemed from receipts due to the city or**  
72 **county.**

73 6. Any city or county imposing the tax authorized in this section shall establish an  
74 economic development tax board. The board shall consist of eleven members, to be appointed  
75 as follows:

76 (1) Two members shall be appointed by the school boards whose districts are included  
77 within any economic development plan or area funded by the sales tax authorized in this section.  
78 Such members shall be appointed in any manner agreed upon by the affected districts;

79 (2) One member shall be appointed, in any manner agreed upon by the affected districts,  
80 to represent all other districts levying ad valorem taxes within the area selected for an economic

81 development project or area funded by the sales tax authorized in this section, excluding  
82 representatives of the governing body of the city or county;

83 (3) One member shall be appointed by the largest public school district in the city or  
84 county;

85 (4) In each city or county, five members shall be appointed by the chief elected officer  
86 of the city or county with the consent of the majority of the governing body of the city or county;

87 (5) In each city, two members shall be appointed by the governing body of the county  
88 in which the city is located. In each county, two members shall be appointed by the governing  
89 body of the county. At the option of the members appointed by a city or county the members  
90 who are appointed by the school boards and other taxing districts may serve on the board for a  
91 term to coincide with the length of time an economic development project, plan, or designation  
92 of an economic development area is considered for approval by the board, or for the definite  
93 terms as provided in this subsection. If the members representing school districts and other  
94 taxing districts are appointed for a term coinciding with the length of time an economic  
95 development project, plan, or area is approved, such term shall terminate upon final approval of  
96 the project, plan, or designation of the area by the governing body of the city or county. If any  
97 school district or other taxing jurisdiction fails to appoint members of the board within thirty  
98 days of receipt of written notice of a proposed economic development plan, economic  
99 development project, or designation of an economic development area, the remaining members  
100 may proceed to exercise the power of the board. Of the members first appointed by the city or  
101 county, three shall be designated to serve for terms of two years, three shall be designated to  
102 serve for a term of three years, and the remaining members shall be designated to serve for a term  
103 of four years from the date of such initial appointments. Thereafter, the members appointed by  
104 the city or county shall serve for a term of four years, except that all vacancies shall be filled for  
105 unexpired terms in the same manner as were the original appointments.

106 [6.] 7. The board, subject to approval of the governing body of the city or county, shall  
107 develop economic development plans, economic development projects, or designations of an  
108 economic development area, and shall hold public hearings and provide notice of any such  
109 hearings. The board shall vote on all proposed economic development plans, economic  
110 development projects, or designations of an economic development area, and amendments  
111 thereto, within thirty days following completion of the hearing on any such plan, project, or  
112 designation, and shall make recommendations to the governing body within ninety days of the  
113 hearing concerning the adoption of or amendment to economic development plans, economic  
114 development projects, or designations of an economic development area.

[7-] 8. The board shall report at least annually to the governing body of the city or county on the use of the funds provided under this section and on the progress of any plan, project, or designation adopted under this section.

[8-] 9. The governing body of any city or county that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city or county. The ballot of submission shall be in substantially the following form:

Shall ..... (insert the name of the city or county) repeal the sales tax imposed at a rate of ..... (insert rate ~~[of percent]~~ **percentage**) percent for economic development purposes?

☐ YES

☐ NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective ~~[on December thirty-first of the calendar year in which such repeal was approved]~~ **as provided by subsection 19 of section 32.087**. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters of the city or county, and the repeal is approved by a majority of the qualified voters voting on the question.

[9-] 10. Whenever the governing body of any city or county that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the city or county voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective ~~[on December thirty-first of the calendar year in which such repeal was approved]~~ **as provided by section 32.087**. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question. **If the city or county abolishes the tax, the city or county shall notify the director of revenue of the action at least one hundred twenty days prior to the effective date of the repeal.**

11. **After the effective date of any tax imposed under the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax and collect, in addition to the sales tax for**

the state of Missouri, the additional tax authorized under this section. The tax imposed under this section and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue.

12. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall apply to the tax imposed under this section.

67.1305. 1. As used in this section, the term "city" shall mean any incorporated city, town, or village.

2. In lieu of the sales taxes authorized under sections 67.1300 and 67.1303, the governing body of any city or county may impose, by order or ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax under chapter 144. The tax authorized in this section shall not be more than one-half of one percent. The order or ordinance imposing the tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at any citywide, county or state general, primary or special election a proposal to authorize the governing body to impose a tax under this section. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The tax authorized in this section shall not be imposed by any city or county that has imposed a tax under section 67.1300 or 67.1303 unless the tax imposed under those sections has expired or been repealed.

3. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

Shall ..... (insert the name of the city or county) impose a sales tax at a rate of ..... (insert rate ~~[of percent]~~ **percentage**) percent for economic development purposes?

☐ YES

☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective ~~[on the first day of the second calendar quarter following the calendar quarter in which the election was held]~~ **as provided by subsection 19 of section 32.087**. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question, provided that no proposal shall be resubmitted to the voters sooner than twelve months from the date of the submission of the last proposal.

4. All sales taxes collected by the director of revenue under this section on behalf of any county or municipality, ~~less one percent for cost of collection which shall be deposited in the~~

31 ~~state's general revenue fund after payment of premiums for surety bonds as provided in section~~  
32 ~~32.087,]~~ shall be deposited in a special trust fund, which is hereby created, to be known as the  
33 "Local Option Economic Development Sales Tax Trust Fund".

34 5. ~~[The moneys in the local option economic development sales tax trust fund shall not~~  
35 ~~be deemed to be state funds and shall not be commingled with any funds of the state.]~~ The  
36 director of revenue shall keep accurate records of the amount of money in the trust fund and  
37 which was collected in each city or county imposing a sales tax pursuant to this section, and the  
38 records shall be open to the inspection of officers of the city or county and the public.

39 6. Not later than the tenth day of each month the director of revenue shall distribute all  
40 moneys deposited in the trust fund during the preceding month to the city or county which levied  
41 the tax. Such funds shall be deposited with the county treasurer of each such county or the  
42 appropriate municipal officer in the case of a municipal tax, and all expenditures of funds arising  
43 from the local economic development sales tax trust fund shall be in accordance with this  
44 section.

45 7. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the  
46 amounts in the trust fund and credited to any city or county for erroneous payments and  
47 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
48 such cities and counties.

49 8. If any county or municipality abolishes the tax, the city or county shall notify the  
50 director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal, and  
51 **the repeal shall be effective as provided by section 32.087.** The director of revenue may order  
52 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
53 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem  
54 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
55 after the effective date of abolition of the tax in such city or county, the director of revenue shall  
56 remit the balance in the account to the city or county and close the account of that city or county.  
57 The director of revenue shall notify each city or county of each instance of any amount refunded  
58 or any check redeemed from receipts due the city or county.

59 9. Except as modified in this section, all provisions of sections 32.085 ~~[and]~~ to 32.087  
60 shall apply to the tax imposed pursuant to this section.

61 10. (1) No revenue generated by the tax authorized in this section shall be used for any  
62 retail development project, except for the redevelopment of downtown areas and historic  
63 districts. Not more than twenty-five percent of the revenue generated shall be used annually for  
64 administrative purposes, including staff and facility costs.

65           (2) At least twenty percent of the revenue generated by the tax authorized in this section  
66 shall be used solely for projects directly related to long-term economic development preparation,  
67 including, but not limited to, the following:

- 68           (a) Acquisition of land;
- 69           (b) Installation of infrastructure for industrial or business parks;
- 70           (c) Improvement of water and wastewater treatment capacity;
- 71           (d) Extension of streets;
- 72           (e) Public facilities directly related to economic development and job creation; and
- 73           (f) Providing matching dollars for state or federal grants relating to such long-term  
74 projects.

75           (3) The remaining revenue generated by the tax authorized in this section may be used  
76 for, but shall not be limited to, the following:

- 77           (a) Marketing;
- 78           (b) Providing grants and loans to companies for job training, equipment acquisition, site  
79 development, and infrastructures;
- 80           (c) Training programs to prepare workers for advanced technologies and high skill jobs;
- 81           (d) Legal and accounting expenses directly associated with the economic development  
82 planning and preparation process;
- 83           (e) Developing value-added and export opportunities for Missouri agricultural products.

84           11. All revenue generated by the tax shall be deposited in a special trust fund and shall  
85 be used solely for the designated purposes. If the tax is repealed, all funds remaining in the  
86 special trust fund shall continue to be used solely for the designated purposes. Any funds in the  
87 special trust fund which are not needed for current expenditures may be invested by the  
88 governing body in accordance with applicable laws relating to the investment of other city or  
89 county funds.

90           12. (1) Any city or county imposing the tax authorized in this section shall establish an  
91 economic development tax board. The volunteer board shall receive no compensation or  
92 operating budget.

93           (2) The economic development tax board established by a city shall consist of at least  
94 five members, but may be increased to nine members. Either a five-member or nine-member  
95 board shall be designated in the order or ordinance imposing the sales tax authorized by this  
96 section, and the members are to be appointed as follows:

- 97           (a) One member of a five-member board, or two members of a nine-member board, shall  
98 be appointed by the school districts included within any economic development plan or area  
99 funded by the sales tax authorized in this section. Such member or members shall be appointed  
100 in any manner agreed upon by the affected districts;



(b) Three members of a five-member board, or five members of a nine-member board, shall be appointed by the chief elected officer of the city with the consent of the majority of the governing body of the city;

(c) One member of a five-member board, or two members of a nine-member board, shall be appointed by the governing body of the county in which the city is located.

(3) The economic development tax board established by a county shall consist of seven members, to be appointed as follows:

(a) One member shall be appointed by the school districts included within any economic development plan or area funded by the sales tax authorized in this section. Such member shall be appointed in any manner agreed upon by the affected districts;

(b) Four members shall be appointed by the governing body of the county; and

(c) Two members from the cities, towns, or villages within the county appointed in any manner agreed upon by the chief elected officers of the cities or villages. Of the members initially appointed, three shall be designated to serve for terms of two years, except that when a nine-member board is designated, seven of the members initially appointed shall be designated to serve for terms of two years, and the remaining members shall be designated to serve for a term of four years from the date of such initial appointments. Thereafter, the members appointed shall serve for a term of four years, except that all vacancies shall be filled for unexpired terms in the same manner as were the original appointments.

(4) If an economic development tax board established by a city is already in existence on August 28, 2012, any increase in the number of members of the board shall be designated in an order or ordinance. The four board members added to the board shall be appointed to a term with an expiration coinciding with the expiration of the terms of the three board member positions that were originally appointed to terms of two years. Thereafter, the additional members appointed shall serve for a term of four years, except that all vacancies shall be filled for unexpired terms in the same manner as were the additional appointments.

13. The board, subject to approval of the governing body of the city or county, shall consider economic development plans, economic development projects, or designations of an economic development area, and shall hold public hearings and provide notice of any such hearings. The board shall vote on all proposed economic development plans, economic development projects, or designations of an economic development area, and amendments thereto, within thirty days following completion of the hearing on any such plan, project, or designation, and shall make recommendations to the governing body within ninety days of the hearing concerning the adoption of or amendment to economic development plans, economic development projects, or designations of an economic development area. The governing body

136 of the city or county shall have the final determination on use and expenditure of any funds  
137 received from the tax imposed under this section.

138 14. The board may consider and recommend using funds received from the tax imposed  
139 under this section for plans, projects or area designations outside the boundaries of the city or  
140 county imposing the tax if, and only if:

141 (1) The city or county imposing the tax or the state receives significant economic benefit  
142 from the plan, project or area designation; and

143 (2) The board establishes an agreement with the governing bodies of all cities and  
144 counties in which the plan, project or area designation is located detailing the authority and  
145 responsibilities of each governing body with regard to the plan, project or area designation.

146 15. Notwithstanding any other provision of law to the contrary, the economic  
147 development sales tax imposed under this section when imposed within a special taxing district,  
148 including but not limited to a tax increment financing district, neighborhood improvement  
149 district, or community improvement district, shall be excluded from the calculation of revenues  
150 available to such districts, and no revenues from any sales tax imposed under this section shall  
151 be used for the purposes of any such district unless recommended by the economic development  
152 tax board established under this section and approved by the governing body imposing the tax.

153 16. The board and the governing body of the city or county imposing the tax shall report  
154 at least annually to the governing body of the city or county on the use of the funds provided  
155 under this section and on the progress of any plan, project, or designation adopted under this  
156 section and shall make such report available to the public.

157 17. Not later than the first day of March each year the board shall submit to the joint  
158 committee on economic development a report, not exceeding one page in length, which must  
159 include the following information for each project using the tax authorized under this section:

160 (1) A statement of its primary economic development goals;

161 (2) A statement of the total economic development sales tax revenues received during  
162 the immediately preceding calendar year;

163 (3) A statement of total expenditures during the preceding calendar year in each of the  
164 following categories:

165 (a) Infrastructure improvements;

166 (b) Land and/or buildings;

167 (c) Machinery and equipment;

168 (d) Job training investments;

169 (e) Direct business incentives;

170 (f) Marketing;

171 (g) Administration and legal expenses; and

172 (h) Other expenditures.

173 18. The governing body of any city or county that has adopted the sales tax authorized  
174 in this section may submit the question of repeal of the tax to the voters on any date available for  
175 elections for the city or county. The ballot of submission shall be in substantially the following  
176 form:

177 Shall ..... (insert the name of the city or county) repeal the sales tax imposed at a rate  
178 of ..... (insert rate ~~[of percent]~~ **percentage**) percent for economic development purposes?

179 ☐ YES

☐ NO

180

181 If a majority of the votes cast on the proposal are in favor of the repeal, that repeal shall become  
182 effective ~~[on December thirty-first of the calendar year in which such repeal was approved]~~ **as**  
183 **provided by subsection 19 of section 32.087.** If a majority of the votes cast on the question by  
184 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this  
185 section shall remain effective until the question is resubmitted under this section to the qualified  
186 voters of the city or county, and the repeal is approved by a majority of the qualified voters  
187 voting on the question.

188 19. Whenever the governing body of any city or county that has adopted the sales tax  
189 authorized in this section receives a petition, signed by ten percent of the registered voters of the  
190 city or county voting in the last gubernatorial election, calling for an election to repeal the sales  
191 tax imposed under this section, the governing body shall submit to the voters a proposal to repeal  
192 the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are  
193 in favor of the repeal, that repeal shall become effective ~~[on December thirty-first of the calendar~~  
194 ~~year in which such repeal was approved]~~ **as provided by subsection 19 of section 32.087.** If  
195 a majority of the votes cast on the question by the qualified voters voting thereon are opposed  
196 to the repeal, then the tax shall remain effective until the question is resubmitted under this  
197 section to the qualified voters and the repeal is approved by a majority of the qualified voters  
198 voting on the question.

199 20. If any provision of this section or section 67.1303 or the application thereof to any  
200 person or circumstance is held invalid, the invalidity shall not affect other provisions or  
201 application of this section or section 67.1303 which can be given effect without the invalid  
202 provision or application, and to this end the provisions of this section and section 67.1303 are  
203 declared severable.

67.1545. 1. Any district formed as a political subdivision may impose by resolution a  
2 district sales and use tax on all retail sales made in such district which are subject to taxation  
3 ~~[pursuant to sections 144.010 to 144.525]~~ **under chapter 144**, except sales of motor vehicles,  
4 trailers, boats ~~[or]~~ , outboard motors ~~[and sales to or by public utilities and providers of~~

5 ~~communications, cable, or video services]~~ , **electricity, piped natural or artificial gas, or other**  
6 **fuels delivered by the seller.** Any sales and use tax imposed pursuant to this section may be  
7 imposed in increments of one-eighth of one percent, up to a maximum of one percent. Such  
8 district sales and use tax may be imposed for any district purpose designated by the district in  
9 its ballot of submission to its qualified voters; except that, no resolution adopted pursuant to this  
10 section shall become effective unless the board of directors of the district submits to the qualified  
11 voters of the district, by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this  
12 section. If a majority of the votes cast by the qualified voters on the proposed sales tax are in  
13 favor of the sales tax, then the resolution is adopted. If a majority of the votes cast by the  
14 qualified voters are opposed to the sales tax, then the resolution is void.

15 2. The ballot shall be substantially in the following form:

16 Shall the ..... (insert name of district) Community Improvement District  
17 impose a community improvement districtwide sales and use tax at the maximum rate of  
18 ..... (insert amount) for a period of ..... (insert number) years from the date on which  
19 such tax is first imposed for the purpose of providing revenue for .....  
20 (insert general description of the purpose)?

21 ☐ YES

☐ NO

22  
23 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
24 to the question, place an "X" in the box opposite "NO".

25 3. Within ten days after the qualified voters have approved the imposition of the sales  
26 and use tax, the district shall, in accordance with section 32.087, notify the director of ~~the~~  
27 ~~department of~~ revenue. The sales and use tax authorized by this section shall become effective  
28 ~~[on the first day of the second calendar quarter after the director of the department of revenue~~  
29 ~~receives notice of the adoption of such tax]~~ **as provided by subsection 19 of section 32.087.**

30 4. ~~[The director of the department of revenue shall collect any tax adopted pursuant to~~  
31 ~~this section pursuant to section 32.087]~~ **After the effective date of any tax imposed under the**  
32 **provisions of this section, the director of revenue shall perform all functions incident to the**  
33 **administration, collection, enforcement, and operation of the tax and collect, in addition**  
34 **to the sales tax for the state of Missouri, the additional tax authorized under the authority**  
35 **of this section. The tax imposed under this section and the tax imposed under the sales tax**  
36 **law of the state of Missouri shall be collected together and reported upon such forms and**  
37 **under such administrative rules and regulations as may be prescribed by the director of**  
38 **revenue.**

39 5. In each district in which a sales and use tax is imposed pursuant to this section, every  
40 retailer shall add such additional tax imposed by the district to such retailer's sale price, and when

41 so added such tax shall constitute a part of the purchase price, shall be a debt of the purchaser  
42 to the retailer until paid and shall be recoverable at law in the same manner as the purchase price.

43 ~~6. [In order to allow retailers to collect and report the sales and use tax authorized by this~~  
44 ~~section as well as all other sales and use taxes required by law in the simplest and most efficient~~  
45 ~~manner possible, a district may establish appropriate brackets to be used in the district imposing~~  
46 ~~a tax pursuant to this section in lieu of the brackets provided in section 144.285.~~

47 ~~7.] The penalties provided in sections 144.010 to 144.525 shall apply to violations of this~~  
48 ~~section.~~

49 [8.] 7. All revenue received by the district from a sales and use tax imposed pursuant  
50 to this section which is designated for a specific purpose shall be deposited into a special trust  
51 fund and expended solely for such purpose. Upon the expiration of any sales and use tax adopted  
52 pursuant to this section, all funds remaining in the special trust fund shall continue to be used  
53 solely for the specific purpose designated in the resolution adopted by the qualified voters. Any  
54 funds in such special trust fund which are not needed for current expenditures may be invested  
55 by the board of directors pursuant to applicable laws relating to the investment of other district  
56 funds.

57 [9.] 8. A district may repeal by resolution any sales and use tax imposed pursuant to this  
58 section before the expiration date of such sales and use tax unless the repeal of such sales and  
59 use tax will impair the district's ability to repay any liabilities the district has incurred, moneys  
60 the district has borrowed or obligation the district has issued to finance any improvements or  
61 services rendered for the district.

62 [10.] 9. Notwithstanding the provisions of chapter 115, an election for a district sales and  
63 use tax under this section shall be conducted in accordance with the provisions of this section.

64 **10. Except as provided in this section, all provisions of sections 32.085 to 32.087**  
65 **shall apply to the tax imposed under this section.**

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]~~ **under chapter 144** for the  
4 purpose of funding the creation, operation and maintenance of a metropolitan park and recreation  
5 district.

6 2. In addition to the tax authorized in subsection 1 of this section, the governing body  
7 of any county located within the metropolitan district as of January 1, 2012, is authorized to  
8 impose by ordinance an incremental sales tax of up to three-sixteenths of one cent on all retail  
9 sales subject to taxation under ~~[sections 144.010 to 144.525]~~ **chapter 144** for the purpose of  
10 funding the operation and maintenance of the metropolitan park and recreation district. Such  
11 incremental sales tax shall not be implemented unless approved by the voters of the county with

12 the largest population within the district and at least one other such county under subsection 2  
13 of section 67.1715.

14 3. The taxes authorized by sections 67.1700 to 67.1769 shall be in addition to all other  
15 sales taxes allowed by law. The governing body of any county within the metropolitan district  
16 enacting such an ordinance shall submit to the voters of such county a proposal to approve its  
17 ordinance imposing or increasing the tax. Such ordinance shall become effective only after the  
18 majority of the voters voting on such ordinance approve such ordinance. The provisions of  
19 sections 32.085 [and] to 32.087 shall apply to any tax and increase in tax approved pursuant to  
20 this section and sections 67.1715 to 67.1721.

21 **4. After the effective date of any tax imposed under the provisions of this section,**  
22 **the director of revenue shall perform all functions incident to the administration,**  
23 **collection, enforcement, and operation of the tax. The director shall collect in addition to**  
24 **the sales tax for the state of Missouri the additional tax authorized under the authority of**  
25 **this section. The tax imposed under this section and the tax imposed under the sales tax**  
26 **law of the state of Missouri shall be collected together and reported upon such forms and**  
27 **under such administrative rules and regulations as may be prescribed by the director of**  
28 **revenue.**

67.1775. 1. The governing body of a city not within a county, or any county of this state  
2 may, after voter approval under this section, levy a sales tax not to exceed one-quarter of a cent  
3 in the county or city, or city not within a county, **on all retail sales made in the city or county**  
4 **that are subject to sales tax under chapter 144** for the purpose of providing services described  
5 in section 210.861, including counseling, family support, and temporary residential services to  
6 persons nineteen years of age or less. The question shall be submitted to the qualified voters of  
7 the county or city, or city not within a county, at a county or city or state general, primary or  
8 special election upon the motion of the governing body of the county or city, or city not within  
9 a county or upon the petition of eight percent of the qualified voters of the county or city, or city  
10 not within a county, determined on the basis of the number of votes cast for governor in such  
11 county at the last gubernatorial election held prior to the filing of the petition. The election  
12 officials of the county or city, or city not within a county, shall give legal notice as provided in  
13 chapter 115. The question shall be submitted in substantially the following form:

14 Shall ..... County or City, solely for the purpose of establishing a community  
15 children's services fund for the purpose of providing services to protect the well-being and safety  
16 of children and youth nineteen years of age or less and to strengthen families, be authorized to  
17 levy a sales tax of ..... (not to exceed one-quarter of a cent) in the city or county?

18 ☐ YES

☐ NO

19

20 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
21 of the question, then the ordinance or order and any amendments thereto shall be in effect ~~on~~  
22 ~~the first day of the second calendar quarter after the director receives notification of the local~~  
23 ~~sales tax]~~ **as provided by section 32.087.** If a question receives less than the required majority,  
24 then the governing authority of the city or county, or city not within a county, shall have no  
25 power to impose the sales tax unless and until the governing authority of the city or county, or  
26 city not within a county, has submitted another question to authorize the imposition of the sales  
27 tax authorized by this section and such question is approved by the required majority of the  
28 qualified voters voting thereon. However, in no event shall a question under this section be  
29 submitted to the voters sooner than twelve months from the date of the last question under this  
30 section.

31 2. After the effective date of any tax imposed under the provisions of this section, the  
32 director of revenue shall perform all functions incident to the administration, collection,  
33 enforcement, and operation of the tax and the director of revenue shall collect in addition to the  
34 sales tax for the state of Missouri the additional tax authorized under the authority of this section.  
35 The tax imposed under this section and the tax imposed under the sales tax law of the state of  
36 Missouri shall be collected together and reported upon such forms and under such administrative  
37 rules and regulations as may be prescribed by the director of revenue.

38 3. All sales taxes collected by the director of revenue under this section on behalf of any  
39 city or county, or city not within a county, ~~less one percent for the cost of collection, which shall~~  
40 ~~be deposited in the state's general revenue fund after payment of premiums for surety bonds as~~  
41 ~~provided in section 32.087,]~~ shall be deposited with the state treasurer in a special fund, which  
42 is hereby created, to be known as the "Community Children's Services Fund". ~~[The moneys in~~  
43 ~~the city or county, or city not within a county, community children's services fund shall not be~~  
44 ~~deemed to be state funds and shall not be commingled with any funds of the state.]~~ The director  
45 of revenue shall keep accurate records of the amount of money in the fund which was collected  
46 in each city or county, or city not within a county, imposing a sales tax under this section, and  
47 the records shall be open to the inspection of officers of each city or county, or city not within  
48 a county, and the general public. Not later than the tenth day of each month, the director of  
49 revenue shall distribute all moneys deposited in the fund during the preceding month by  
50 distributing to the city or county treasurer, or the treasurer of a city not within a county, or such  
51 other officer as may be designated by a city or county ordinance or order, or ordinance or order  
52 of a city not within a county, of each city or county, or city not within a county, imposing the tax  
53 authorized by this section, the sum, as certified by the director of revenue, due the city or county.

54 4. The director of revenue may ~~authorize the state treasurer to]~~ make refunds from the  
55 amounts in the fund and credited to any city or county, or city not within a county, for erroneous

56 payments and overpayments made, and may redeem dishonored checks and drafts deposited to  
57 the credit of such counties. Each city or county, or city not within a county, shall notify the  
58 director of revenue ~~[at least ninety days]~~ prior to the effective date of the expiration of the sales  
59 tax authorized by this section, and **the repeal shall be effective as provided by section 32.087.**  
60 The director of revenue may order retention in the fund, for a period of one year, of two percent  
61 of the amount collected after receipt of such notice to cover possible refunds or overpayment of  
62 such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.  
63 After one year has elapsed after the date of expiration of the tax authorized by this section in  
64 such city not within a county or such city or county, the director of revenue shall remit the  
65 balance in the account to the city or county, or city not within a county, and close the account of  
66 that city or county, or city not within a county. The director of revenue shall notify each city or  
67 county, or city not within a county, of each instance of any amount refunded or any check  
68 redeemed from receipts due the city or county.

69 5. Except as modified in this section, all provisions of sections 32.085 ~~[and]~~ to 32.087  
70 shall apply to the tax imposed under this section.

71 6. All revenues generated by the tax prescribed in this section shall be deposited in the  
72 county treasury or, in a city not within a county, to the board established by law to administer  
73 such fund to the credit of a special community children's services fund to accomplish the  
74 purposes set out herein and in section 210.861, and shall be used for no other purpose. Such  
75 fund shall be administered by a board of directors, established under section 210.861.

67.1959. 1. The board, by a majority vote, may submit to the residents of such district  
2 a tax of not more than one percent on all retail sales, except sales of ~~[food as defined in section~~  
3 ~~144.014, sales of]~~ new or used motor vehicles, trailers, boats, or other outboard motors, ~~[all~~  
4 ~~utilities, telephone and wireless services, and sales of funeral services,]~~ made **on or after**  
5 **January 1, 2019**, within the district which are subject to taxation ~~[pursuant to the provisions of~~  
6 ~~sections 144.010 to 144.525]~~ **under chapter 144.** Upon the written request of the board to the  
7 election authority of the county in which a majority of the area of the district is situated, such  
8 election authority shall submit a proposition to the residents of such district at a municipal or  
9 statewide primary or general election, or at a special election called for that purpose. Such  
10 election authority shall give legal notice as provided in chapter 115.

11 2. Such proposition shall be submitted to the voters of the district in substantially the  
12 following form at such election:

13 Shall the Tourism Community Enhancement District impose a sales tax of .....  
14 (insert amount) for the purpose of promoting tourism in the district?

15 ☐ YES

☐ NO

16



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

19

20 If a majority of the votes cast on the proposal by the qualified voters of the proposed district  
21 voting thereon are in favor of the proposal, then the order shall become effective ~~[on the first day~~  
22 ~~of the second calendar quarter after the director of revenue receives notice of adoption of the tax]~~  
23 **as provided in subsection 19 of section 32.087.** If the proposal receives less than the required  
24 majority, then the board shall have no power to impose the sales tax authorized pursuant to this  
25 section unless and until the board shall again have submitted another proposal to authorize the  
26 board to impose the sales tax authorized by this section and such proposal is approved by the  
27 required majority of the qualified voters of the district.

67.2000. 1. This section shall be known as the "Exhibition Center and Recreational  
2 Facility District Act".

3 2. An exhibition center and recreational facility district may be created under this section  
4 in the following counties:

5 (1) Any county of the first classification with more than seventy-one thousand three  
6 hundred but less than seventy-one thousand four hundred inhabitants;

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

9 (3) Any county of the first classification with more than eighty-five thousand nine  
10 hundred but less than eighty-six thousand inhabitants;

11 (4) Any county of the second classification with more than fifty-two thousand six  
12 hundred but less than fifty-two thousand seven hundred inhabitants;

13 (5) Any county of the first classification with more than one hundred four thousand six  
14 hundred but less than one hundred four thousand seven hundred inhabitants;

15 (6) Any county of the third classification without a township form of government and  
16 with more than seventeen thousand nine hundred but less than eighteen thousand inhabitants;

17 (7) Any county of the first classification with more than thirty-seven thousand but less  
18 than thirty-seven thousand one hundred inhabitants;

19 (8) Any county of the third classification without a township form of government and  
20 with more than twenty-three thousand five hundred but less than twenty-three thousand six  
21 hundred inhabitants;

22 (9) Any county of the third classification without a township form of government and  
23 with more than nineteen thousand three hundred but less than nineteen thousand four hundred  
24 inhabitants;

25 (10) Any county of the first classification with more than two hundred forty thousand  
26 three hundred but less than two hundred forty thousand four hundred inhabitants;

27 (11) Any county of the third classification with a township form of government and with  
28 more than eight thousand nine hundred but fewer than nine thousand inhabitants;

29 (12) Any county of the third classification without a township form of government and  
30 with more than eighteen thousand nine hundred but fewer than nineteen thousand inhabitants;

31 (13) Any county of the third classification with a township form of government and with  
32 more than eight thousand but fewer than eight thousand one hundred inhabitants;

33 (14) Any county of the third classification with a township form of government and with  
34 more than eleven thousand five hundred but fewer than eleven thousand six hundred inhabitants.

35 3. Whenever not less than fifty owners of real property located within any county listed  
36 in subsection 2 of this section desire to create an exhibition center and recreational facility  
37 district, the property owners shall file a petition with the governing body of each county located  
38 within the boundaries of the proposed district requesting the creation of the district. The district  
39 boundaries may include all or part of the counties described in this section. The petition shall  
40 contain the following information:

41 (1) The name and residence of each petitioner and the location of the real property  
42 owned by the petitioner;

43 (2) A specific description of the proposed district boundaries, including a map  
44 illustrating the boundaries; and

45 (3) The name of the proposed district.

46 4. Upon the filing of a petition pursuant to this section, the governing body of any county  
47 described in this section may, by resolution, approve the creation of a district. Any resolution  
48 to establish such a district shall be adopted by the governing body of each county located within  
49 the proposed district, and shall contain the following information:

50 (1) A description of the boundaries of the proposed district;

51 (2) The time and place of a hearing to be held to consider establishment of the proposed  
52 district;

53 (3) The proposed sales tax rate to be voted on within the proposed district; and

54 (4) The proposed uses for the revenue generated by the new sales tax.

55 5. Whenever a hearing is held as provided by this section, the governing body of each  
56 county located within the proposed district shall:

57 (1) Publish notice of the hearing on two separate occasions in at least one newspaper of  
58 general circulation in each county located within the proposed district, with the first publication  
59 to occur not more than thirty days before the hearing, and the second publication to occur not  
60 more than fifteen days or less than ten days before the hearing;

61 (2) Hear all protests and receive evidence for or against the establishment of the  
62 proposed district; and

63 (3) Rule upon all protests, which determinations shall be final.

64 6. Following the hearing, if the governing body of each county located within the  
65 proposed district decides to establish the proposed district, it shall adopt an order to that effect;  
66 if the governing body of any county located within the proposed district decides to not establish  
67 the proposed district, the boundaries of the proposed district shall not include that county. The  
68 order shall contain the following:

69 (1) The description of the boundaries of the district;

70 (2) A statement that an exhibition center and recreational facility district has been  
71 established;

72 (3) The name of the district;

73 (4) The uses for any revenue generated by a sales tax imposed pursuant to this section;  
74 and

75 (5) A declaration that the district is a political subdivision of the state.

76 7. A district established pursuant to this section may, at a general, primary, or special  
77 election, submit to the qualified voters within the district boundaries a sales tax of one-fourth of  
78 one percent, for a period not to exceed twenty-five years, on all retail sales within the district,  
79 which are subject to taxation ~~[pursuant to sections 144.010 to 144.525]~~ **under chapter 144**, to  
80 fund the acquisition, construction, maintenance, operation, improvement, and promotion of an  
81 exhibition center and recreational facilities. The ballot of submission shall be in substantially  
82 the following form:

83 Shall the ..... (name of district) impose a sales tax of one-fourth  
84 of one percent to fund the acquisition, construction, maintenance, operation, improvement, and  
85 promotion of an exhibition center and recreational facilities, for a period of ..... (insert  
86 number of years)?

87 ☐ YES

☐ NO

88

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

91

92 If a majority of the votes cast in the portion of any county that is part of the proposed district  
93 favor the proposal, then the sales tax shall become effective in that portion of the county ~~[that~~  
94 ~~is part of the proposed district on the first day of the first calendar quarter immediately following~~  
95 ~~the election]~~ **as provided by section 32.087**. If a majority of the votes cast in the portion of a  
96 county that is a part of the proposed district oppose the proposal, then that portion of such county

107 shall not impose the sales tax authorized in this section until after the county governing body has  
108 submitted another such sales tax proposal and the proposal is approved by a majority of the  
109 qualified voters voting thereon. However, if a sales tax proposal is not approved, the governing  
110 body of the county shall not resubmit a proposal to the voters pursuant to this section sooner than  
111 twelve months from the date of the last proposal submitted pursuant to this section. If the  
112 qualified voters in two or more counties that have contiguous districts approve the sales tax  
113 proposal, the districts shall combine to become one district.

114 8. There is hereby created a board of trustees to administer any district created and the  
115 expenditure of revenue generated pursuant to this section consisting of four individuals to  
116 represent each county approving the district, as provided in this subsection. The governing body  
117 of each county located within the district, upon approval of that county's sales tax proposal, shall  
118 appoint four members to the board of trustees; at least one shall be an owner of a nonlodging  
119 business located within the taxing district, or their designee, at least one shall be an owner of a  
120 lodging facility located within the district, or their designee, and all members shall reside in the  
121 district except that one nonlodging business owner, or their designee, and one lodging facility  
122 owner, or their designee, may reside outside the district. Each trustee shall be at least twenty-five  
123 years of age and a resident of this state. Of the initial trustees appointed from each county, two  
124 shall hold office for two years, and two shall hold office for four years. Trustees appointed after  
125 expiration of the initial terms shall be appointed to a four-year term by the governing body of the  
126 county the trustee represents, with the initially appointed trustee to remain in office until a  
127 successor is appointed, and shall take office upon being appointed. Each trustee may be  
128 reappointed. Vacancies shall be filled in the same manner in which the trustee vacating the  
129 office was originally appointed. The trustees shall not receive compensation for their services,  
130 but may be reimbursed for their actual and necessary expenses. The board shall elect a chair and  
131 other officers necessary for its membership. Trustees may be removed if:

132 (1) By a two-thirds vote, the board moves for the member's removal and submits such  
133 motion to the governing body of the county from which the trustee was appointed; and

134 (2) The governing body of the county from which the trustee was appointed, by a  
135 majority vote, adopts the motion for removal.

136 9. The board of trustees shall have the following powers, authority, and privileges:

137 (1) To have and use a corporate seal;

138 (2) To sue and be sued, and be a party to suits, actions, and proceedings;

139 (3) To enter into contracts, franchises, and agreements with any person or entity, public  
140 or private, affecting the affairs of the district, including contracts with any municipality, district,  
141 or state, or the United States, and any of their agencies, political subdivisions, or  
142 instrumentalities, for the funding, including without limitation interest rate exchange or swap

133 agreements, planning, development, construction, acquisition, maintenance, or operation of a  
134 single exhibition center and recreational facilities or to assist in such activity. "Recreational  
135 facilities" means locations explicitly designated for public use where the primary use of the  
136 facility involves participation in hobbies or athletic activities;

137 (4) To borrow money and incur indebtedness and evidence the same by certificates,  
138 notes, or debentures, to issue bonds and use any one or more lawful funding methods the district  
139 may obtain for its purposes at such rates of interest as the district may determine. Any bonds,  
140 notes, and other obligations issued or delivered by the district may be secured by mortgage,  
141 pledge, or deed of trust of any or all of the property and income of the district. Every issue of  
142 such bonds, notes, or other obligations shall be payable out of property and revenues of the  
143 district and may be further secured by other property of the district, which may be pledged,  
144 assigned, mortgaged, or a security interest granted for such payment, without preference or  
145 priority of the first bonds issued, subject to any agreement with the holders of any other bonds  
146 pledging any specified property or revenues. Such bonds, notes, or other obligations shall be  
147 authorized by resolution of the district board, and shall bear such date or dates, and shall mature  
148 at such time or times, but not in excess of thirty years, as the resolution shall specify. Such  
149 bonds, notes, or other obligations shall be in such denomination, bear interest at such rate or  
150 rates, be in such form, either coupon or registered, be issued as current interest bonds, compound  
151 interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such  
152 manner, be payable in such place or places, and be subject to redemption as such resolution may  
153 provide, notwithstanding section 108.170. The bonds, notes, or other obligations may be sold  
154 at either public or private sale, at such interest rates, and at such price or prices as the district  
155 shall determine;

156 (5) To acquire, transfer, donate, lease, exchange, mortgage, and encumber real and  
157 personal property in furtherance of district purposes;

158 (6) To refund any bonds, notes, or other obligations of the district without an election.  
159 The terms and conditions of refunding obligations shall be substantially the same as those of the  
160 original issue, and the board shall provide for the payment of interest at not to exceed the legal  
161 rate, and the principal of such refunding obligations in the same manner as is provided for the  
162 payment of interest and principal of obligations refunded;

163 (7) To have the management, control, and supervision of all the business and affairs of  
164 the district, and the construction, installation, operation, and maintenance of district  
165 improvements therein; to collect rentals, fees, and other charges in connection with its services  
166 or for the use of any of its facilities;

167 (8) To hire and retain agents, employees, engineers, and attorneys;

168 (9) To receive and accept by bequest, gift, or donation any kind of property;

(10) To adopt and amend bylaws and any other rules and regulations not in conflict with the constitution and laws of this state, necessary for the carrying on of the business, objects, and affairs of the board and of the district; and

(11) To have and exercise all rights and powers necessary or incidental to or implied from the specific powers granted by this section.

10. There is hereby created the "Exhibition Center and Recreational Facility District Sales Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to this section. The director of revenue shall be custodian of the trust fund, and moneys in the trust fund shall be used solely for the purposes authorized in this section. Moneys in the trust fund shall be considered nonstate funds pursuant to section 15, article IV, Constitution of Missouri. The director of revenue shall invest moneys in the trust fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the trust fund. All sales taxes collected by the director of revenue pursuant to this section on behalf of the district~~[-less one percent for the cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087,]~~ shall be deposited in the trust fund. The director of revenue shall keep accurate records of the amount of moneys in the trust fund which was collected in the district imposing a sales tax pursuant to this section, and the records shall be open to the inspection of the officers of each district and the general public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the district. The director of revenue may authorize refunds from the amounts in the trust fund and credited to the district for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of the district.

11. The sales tax authorized by this section is in addition to all other sales taxes allowed by law. **After the effective date of any tax imposed under the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax and collect, in addition to the sales tax for the state of Missouri, the additional tax authorized under the authority of this section. The tax imposed under this section and the tax imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue.**

12. Except as modified in this section, all provisions of sections 32.085 [and] to 32.087 apply to the sales tax imposed pursuant to this section.

~~[12.]~~ 13. Any sales tax imposed pursuant to this section shall not extend past the initial term approved by the voters unless an extension of the sales tax is submitted to and approved by the qualified voters in each county in the manner provided in this section. Each extension of the

205 sales tax shall be for a period not to exceed twenty years. The ballot of submission for the  
206 extension shall be in substantially the following form:

207        Shall the ..... (name of district) extend the sales tax of one-fourth of one percent for  
208 a period of ..... (insert number of years) years to fund the acquisition, construction,  
209 maintenance, operation, improvement, and promotion of an exhibition center and recreational  
210 facilities?

211                                ☐ YES

☐ NO

212  
213 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
214 to the question, place an "X" in the box opposite "NO".

215  
216 If a majority of the votes cast favor the extension, then the sales tax shall remain in effect at the  
217 rate and for the time period approved by the voters. If a sales tax extension is not approved, the  
218 district may submit another sales tax proposal as authorized in this section, but the district shall  
219 not submit such a proposal to the voters sooner than twelve months from the date of the last  
220 extension submitted.

221        [13-] 14. Once the sales tax authorized by this section is abolished or terminated by any  
222 means, all funds remaining in the trust fund shall be used solely for the purposes approved in the  
223 ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while  
224 the district has any financing or other obligations outstanding; provided that any new financing,  
225 debt, or other obligation or any restructuring or refinancing of an existing debt or obligation  
226 incurred more than ten years after voter approval of the sales tax provided in this section or more  
227 than ten years after any voter-approved extension thereof shall not cause the extension of the  
228 sales tax provided in this section or cause the final maturity of any financing or other obligations  
229 outstanding to be extended. Any funds in the trust fund which are not needed for current  
230 expenditures may be invested by the district in the securities described in subdivisions (1) to (12)  
231 of subsection 1 of section 30.270 or repurchase agreements secured by such securities. If the  
232 district abolishes the sales tax, the district shall notify the director of revenue of the action [at  
233 ~~least ninety days~~] before the effective date of the repeal, and the director of revenue may order  
234 retention in the trust fund, for a period of one year, of two percent of the amount collected after  
235 receipt of such notice to cover possible refunds or overpayment of the sales tax and to redeem  
236 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
237 after the effective date of abolition of the sales tax in the district, the director of revenue shall  
238 remit the balance in the account to the district and close the account of the district. The director  
239 of revenue shall notify the district of each instance of any amount refunded or any check  
240 redeemed from receipts due the district.

241           [14.] **15.** In the event that the district is dissolved or terminated by any means, the  
242 governing bodies of the counties in the district shall appoint a person to act as trustee for the  
243 district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall  
244 take and subscribe an oath to faithfully discharge the duties of the office, and shall give bond  
245 with sufficient security, approved by the governing bodies of the counties, to the use of the  
246 dissolved or terminated district, for the faithful discharge of duties. The trustee shall have and  
247 exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining  
248 obligations of the district, shall pay over to the county treasurer of each county in the district and  
249 take receipt for all remaining moneys in amounts based on the ratio the levy of each county bears  
250 to the total levy for the district in the previous three years or since the establishment of the  
251 district, whichever time period is shorter. Upon payment to the county treasurers, the trustee  
252 shall deliver to the clerk of the governing body of any county in the district all books, papers,  
253 records, and deeds belonging to the dissolved district.

          67.2030. 1. The governing authority of any city of the fourth classification with more  
2 than one thousand six hundred but less than one thousand seven hundred inhabitants and located  
3 in any county of the first classification with more than seventy-three thousand seven hundred but  
4 less than seventy-three thousand eight hundred inhabitants is hereby authorized to impose, by  
5 ordinance or order, a sales tax in the amount not to exceed one-half of one percent on all retail  
6 sales made in such city which are subject to taxation ~~[pursuant to sections 144.010 to 144.525]~~  
7 **under chapter 144** for the promotion of tourism in such city. The tax authorized by this section  
8 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or  
9 order imposing a sales tax pursuant to this section shall be effective unless the governing  
10 authority of the city submits to the qualified voters of the city, at any municipal or state general,  
11 primary, or special election, a proposal to authorize the governing authority of the city to impose  
12 a tax.

13           2. The ballot of submission shall be in substantially the following form:

14           Shall the city of ..... (city's name) impose a citywide sales tax of ..... (insert  
15 amount) for the purpose of promoting tourism in the city?

16                           ☐ YES

☐ NO

17

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

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
22 of the proposal, then the ordinance or order and any amendments thereto shall be in effect ~~[on~~  
23 ~~the first day of the first calendar quarter immediately following notification to the director of the~~



24 ~~department of revenue of the election approving the proposal]~~ **as provided by section 32.087.**  
25 If a proposal receives less than the required majority, then the governing authority of the city  
26 shall have no power to impose the sales tax unless and until the governing authority of the city  
27 has submitted another proposal to authorize the imposition of the sales tax authorized by this  
28 section and such proposal is approved by the required majority of the qualified voters voting  
29 thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters  
30 sooner than twelve months from the date of the last proposal pursuant to this section.

31 3. ~~[On and after the effective date of any tax authorized in this section, the city may~~  
32 ~~adopt one of the two following provisions for the collection and administration of the tax:~~

33 ~~—— (1) The city may adopt rules and regulations for the internal collection of such tax by the~~  
34 ~~city officers usually responsible for collection and administration of city taxes; or~~

35 ~~—— (2) The city may enter into an agreement with the director of revenue of the state of~~  
36 ~~Missouri for the purpose of collecting the tax authorized in this section. In the event any city~~  
37 ~~enters into an agreement with the director of revenue of the state of Missouri for the collection~~  
38 ~~of the tax authorized in this section, the director of revenue shall perform all functions incident~~  
39 ~~to the administration, collection, enforcement, and operation of such tax, and the director of~~  
40 ~~revenue shall collect the additional tax authorized in this section. The tax authorized in this~~  
41 ~~section shall be collected and reported upon such forms and under such administrative rules and~~  
42 ~~regulations as may be prescribed by the director of revenue, and the director of revenue shall~~  
43 ~~retain an amount not to exceed one percent for cost of collection.~~

44 ~~—— 4. If a tax is imposed by a city pursuant to this section, the city may collect a penalty of~~  
45 ~~one percent and interest not to exceed two percent per month on unpaid taxes which shall be~~  
46 ~~considered delinquent thirty days after the last day of each quarter]~~ **After the effective date of**  
47 **any tax imposed under the provisions of this section, the director of revenue shall perform**  
48 **all functions incident to the administration, collection, enforcement, and operation of the**  
49 **tax and collect, in addition to the sales tax for the state of Missouri, the additional tax**  
50 **authorized under the authority of this section. The tax imposed under this section and the**  
51 **tax imposed under the sales tax law of the state of Missouri shall be collected together and**  
52 **reported upon such forms and under such administrative rules and regulations as may be**  
53 **prescribed by the director of revenue.**

54 [5.] 4. (1) The governing authority of any city that has adopted any sales tax pursuant  
55 to this section shall, upon filing of a petition calling for the repeal of such sales tax signed by at  
56 least ten percent of the qualified voters in the city, submit the question of repeal of the sales tax  
57 to the qualified voters at any primary or general election. The ballot of submission shall be in  
58 substantially the following form:

59           Shall ..... (insert name of city) repeal the sales tax of ..... (insert rate ~~of~~  
60 ~~percent~~ **percentage**) percent for tourism purposes now in effect in ..... (insert name of city)?

61                           ☐ YES   ☐ NO

62

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

65

66   If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become  
67 effective ~~[on December thirty-first of the calendar year in which such repeal was approved]~~ **as**  
68 **provided by subsection 19 of section 32.087. If the city or county abolishes the tax, the city**  
69 **or county shall notify the director of revenue of the action prior to the effective date of the**  
70 **repeal.**

71           (2) Once the tax is repealed as provided in this section, all funds remaining in any trust  
72 fund or account established to receive revenues generated by the tax shall be used solely for the  
73 original stated purpose of the tax. Any funds which are not needed for current expenditures may  
74 be invested by the governing authority in accordance with applicable laws relating to the  
75 investment of other city funds.

76           (3) The governing authority of a city repealing a tax pursuant to this section shall notify  
77 the director of revenue of the action ~~[at least forty-five days before]~~ **prior to** the effective date  
78 of the repeal, and the director of revenue may order retention in any trust fund created in the state  
79 treasury associated with the tax, for a period of one year, of two percent of the amount collected  
80 after receipt of such notice to cover refunds or overpayment of the tax and to redeem dishonored  
81 checks and drafts deposited to the credit of such accounts. After one year has elapsed after the  
82 effective date of repeal of the tax in the city, the director of revenue shall remit the balance in the  
83 trust fund to the city and close the account of that city. The director of revenue shall notify each  
84 city of each instance of any amount refunded or any check redeemed from receipts due the city.

85           (4) In the event that the repeal of a sales tax pursuant to this section dissolves or  
86 terminates a taxing district, the governing authority of the city shall appoint a person to act as  
87 trustee for the district so dissolved or terminated. Before beginning the discharge of duties, the  
88 trustee shall take and subscribe an oath to faithfully discharge the duties of the office, and shall  
89 give bond with sufficient security, approved by the governing authority of the city, to the use of  
90 the dissolved or terminated district, for the faithful discharge of duties. The trustee shall have  
91 and exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining  
92 obligations of the district, shall pay over to the city treasurer or the equivalent official and take  
93 receipt for all remaining moneys. Upon payment to the city treasurer, the trustee shall deliver

94 to the clerk of the governing authority of the city all books, papers, records, and deeds belonging  
95 to the dissolved district.

96 ~~[6.]~~ 5. Except as modified in this section, all provisions of sections 32.085 ~~[and]~~ to  
97 32.087 shall apply to the tax imposed pursuant to this section.

67.2525. 1. Each member of the board of directors shall have the following  
2 qualifications:

3 (1) As to those subdistricts in which there are registered voters, a resident registered  
4 voter in the subdistrict that he or she represents, or be a property owner or, as to those  
5 subdistricts in which there are not registered voters who are residents, a property owner or  
6 representative of a property owner in the subdistrict he or she represents;

7 (2) Be at least twenty-one years of age and a registered voter in the district.

8 2. The district shall be subdivided into at least five but not more than fifteen subdistricts,  
9 which shall be represented by one representative on the district board of directors. All board  
10 members shall have terms of four years, including the initial board of directors. All members  
11 shall take office upon being appointed and shall remain in office until a successor is appointed  
12 by the mayor or ~~[chairman]~~ **chairperson** of the municipality in which the district is located, or  
13 elected by the property owners in those subdistricts without registered voters.

14 3. For those subdistricts which contain one or more registered voters, the mayor or  
15 ~~[chairman]~~ **chairperson** of the city, town, or village shall, with the consent of the governing  
16 body, appoint a registered voter residing in the subdistrict to the board of directors.

17 4. For those subdistricts which contain no registered voters, the property owners who  
18 collectively own one or more parcels of real estate comprising more than half of the land situated  
19 in each subdistrict shall meet and shall elect a representative to serve upon the board of directors.  
20 The clerk of the city, town, or village in which the petition was filed shall, unless waived in  
21 writing by all property owners in the subdistrict, give notice by causing publication to be made  
22 once a week for two consecutive weeks in a newspaper of general circulation in the county, the  
23 last publication of which shall be at least ten days before the day of the meeting required by this  
24 section, to call a meeting of the owners of real property within the subdistrict at a day and hour  
25 specified in a public place in the city, town, or village in which the petition was filed for the  
26 purpose of electing members of the board of directors.

27 5. The property owners, when assembled, shall organize by the election of a temporary  
28 ~~[chairman]~~ **chairperson** and secretary of the meeting who shall conduct the election. An  
29 election shall be conducted for each subdistrict, with the eligible property owners voting in that  
30 subdistrict. At the election, each acre of real property within the subdistrict shall represent one  
31 share, and each owner, including corporations and other entities, may have one vote in person  
32 or for every acre of real property owned by such person within the subdistrict. Each voter which

33 is not an individual shall determine how to cast its vote as provided for in its articles of  
34 incorporation, articles of organization, articles of partnership, bylaws, or other document which  
35 sets forth an appropriate mechanism for the determination of the entity's vote. If a voter has no  
36 such mechanism, then its vote shall be cast as determined by a majority of the persons who run  
37 the day-to-day affairs of the voter. The results of the meeting shall be certified by the temporary  
38 ~~chairman~~ **chairperson** and secretary to the municipal clerk if the district is established by a  
39 municipality described in this section, or to the circuit clerk if the district is established by a  
40 circuit court.

41 6. Successor boards shall be appointed or elected, depending upon the presence or  
42 absence of resident registered voters, by the mayor or ~~chairman~~ **chairperson** of a city, town,  
43 or village described in this section, or the property owners as set forth above; provided, however,  
44 that elections held by the property owners after the initial board is elected shall be certified to  
45 the municipal clerk of the city, town, or village where the district is located and the board of  
46 directors of the district.

47 7. Should a vacancy occur on the board of directors, the mayor or ~~chairman~~  
48 **chairperson** of the city, town, or village if there are registered voters within the subdistrict, or  
49 a majority of the owners of real property in a subdistrict if there are not registered voters in the  
50 subdistrict, shall have the authority to appoint or elect, as set forth in this section, an interim  
51 director to complete any unexpired term of a director caused by resignation or disqualification.

52 8. The board shall possess and exercise all of the district's legislative and executive  
53 powers, including:

54 (1) The power to fund, promote and provide educational, civic, musical, theatrical,  
55 cultural, concerts, lecture series, and related or similar entertainment events or activities, and  
56 fund, promote, plan, design, construct, improve, maintain, and operate public improvements,  
57 transportation projects, and related facilities within the district;

58 (2) The power to accept and disburse tax or other revenue collected in the district; and

59 (3) The power to receive property by gift or otherwise.

60 9. Within thirty days after the selection of the initial directors, the board shall meet. At  
61 its first meeting and annually thereafter the board shall elect a ~~chairman~~ **chairperson** from its  
62 members.

63 10. The board shall appoint an executive director, district secretary, treasurer, and such  
64 other officers or employees as it deems necessary.

65 11. At the first meeting, the board, by resolution, shall define the first and subsequent  
66 fiscal years of the district, and shall adopt a corporate seal.

67           12. A simple majority of the board shall constitute a quorum. If a quorum exists, a  
68 majority of those voting shall have the authority to act in the name of the board, and approve any  
69 board resolution.

70           13. At the first meeting, the board, by resolution, shall receive the certification of the  
71 election regarding the sales tax, and may impose the sales tax in all subdistricts approving the  
72 imposing sales tax. In those subdistricts that approve the sales tax, the sales tax shall become  
73 effective ~~[on the first day of the first calendar quarter immediately following the action by the~~  
74 ~~district board of directors imposing the tax]~~ **as provided by section 32.087.**

75           14. Each director shall devote such time to the duties of the office as the faithful  
76 discharge thereof may require and be reimbursed for his or her actual expenditures in the  
77 performance of his or her duties on behalf of the district. Directors may be compensated, but  
78 such compensation shall not exceed one hundred dollars per month.

79           15. In addition to all other powers granted by sections 67.2500 to 67.2530, the district  
80 shall have the following general powers:

81           (1) To sue and be sued in its own name, and to receive service of process, which shall  
82 be served upon the district secretary;

83           (2) To fix compensation of its employees and contractors;

84           (3) To enter into contracts, franchises, and agreements with any person or entity, public  
85 or private, affecting the affairs of the district, including contracts with any municipality, district,  
86 or state, or the United States, and any of their agencies, political subdivisions, or  
87 instrumentalities, for the funding, including without limitation, interest rate exchange or swap  
88 agreements, planning, development, construction, acquisition, maintenance, or operation of a  
89 district facility or to assist in such activity;

90           (4) To acquire, develop, construct, equip, transfer, donate, lease, exchange, mortgage,  
91 and encumber real and personal property in furtherance of district purposes;

92           (5) To collect and disburse funds for its activities;

93           (6) To collect taxes and other revenues;

94           (7) To borrow money and incur indebtedness and evidence the same by certificates,  
95 notes, bonds, debentures, or refunding of any such obligations for the purpose of paying all or  
96 any part of the cost of land, construction, development, or equipping of any facilities or  
97 operations of the district;

98           (8) To own or lease real or personal property for use in connection with the exercise of  
99 powers pursuant to this subsection;

100           (9) To provide for the election or appointment of officers, including a ~~[chairman]~~  
101 **chairperson**, treasurer, and secretary. Officers shall not be required to be residents of the  
102 district, and one officer may hold more than one office;

- 103           (10) To hire and retain agents, employees, engineers, and attorneys;
- 104           (11) To enter into entertainment contracts binding the district and artists, agencies, or  
105 performers, management contracts, contracts relating to the booking of entertainment and the  
106 sale of tickets, and all other contracts which relate to the purposes of the district;
- 107           (12) To contract with a local government, a corporation, partnership, or individual  
108 regarding funding, promotion, planning, designing, constructing, improving, maintaining, or  
109 operating a project or to assist in such activity;
- 110           (13) To contract for transfer to a city, town, or village such district facilities and  
111 improvements free of cost or encumbrance on such terms set forth by contract;
- 112           (14) To exercise such other powers necessary or convenient for the district to accomplish  
113 its purposes which are not inconsistent with its express powers.
- 114           16. A district may at any time authorize or issue notes, bonds, or other obligations for  
115 any of its powers or purposes. Such notes, bonds, or other obligations:
- 116           (1) Shall be in such amounts as deemed necessary by the district, including costs of  
117 issuance thereof;
- 118           (2) Shall be payable out of all or any portion of the revenues or other assets of the  
119 district;
- 120           (3) May be secured by any property of the district which may be pledged, assigned,  
121 mortgaged, or otherwise encumbered for payment;
- 122           (4) Shall be authorized by resolution of the district, and if issued by the district, shall  
123 bear such date or dates, and shall mature at such time or times, but not in excess of forty years,  
124 as the resolution shall specify;
- 125           (5) Shall be in such denomination, bear interest at such rates, be in such form, be issued  
126 as current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or  
127 zero coupon bonds, be issued in such manner, be payable in such place or places and subject to  
128 redemption as such resolution may provide; and
- 129           (6) May be sold at either public or private sale, at such interest rates, and at such price  
130 or prices as the district shall determine. The provisions of this subsection are applicable to the  
131 district notwithstanding the provisions of section 108.170.

67.2530. 1. Any note, bond, or other indebtedness of the district may be refunded at any  
2 time by the district by issuing refunding bonds in such amount as the district may deem  
3 necessary. Such bonds shall be subject to and shall have the benefit of the foregoing provisions  
4 regarding notes, bonds, and other obligations. Without limiting the generality of the foregoing,  
5 refunding bonds may include amounts necessary to finance any premium, unpaid interest, and  
6 costs of issuance in connection with the refunding bonds. Any such refunding may be effected  
7 whether the bonds to be refunded then shall have matured or thereafter shall mature, either by

8 sale of the refunding bonds and the application of the proceeds thereof to the payment of the  
9 obligations being refunded or the exchange of the refunding bonds for the obligations being  
10 refunded with the consent of the holders of the obligations being refunded.

11 2. Notes, bonds, or other indebtedness of the district shall be exclusively the  
12 responsibility of the district payable solely out of the district funds and property and shall not  
13 constitute a debt or liability of the state of Missouri or any agency or political subdivision of the  
14 state. Any notes, bonds, or other indebtedness of the district shall state on their face that they  
15 are not obligations of the state of Missouri or any agency or political subdivision thereof other  
16 than the district.

17 3. Any district may by resolution impose a district sales tax of up to one-half of one  
18 percent on all retail sales made in such district that are subject to taxation ~~[pursuant to the~~  
19 ~~provisions of sections 144.010 to 144.525]~~ **under chapter 144.** Upon voter approval, and  
20 receiving the necessary certifications from the governing body of the municipality in which the  
21 district is located, or from the circuit court if the district was formed by the circuit court, the  
22 board of directors shall have the power to impose a sales tax at its first meeting, or any meeting  
23 thereafter. Voter approval of the question of the imposing sales tax shall be in accordance with  
24 section 67.2520. ~~[The sales tax shall become effective in those subdistricts that approve the sales~~  
25 ~~tax on the first day of the first calendar quarter immediately following the passage of a resolution~~  
26 ~~by the board of directors imposing the sales tax.~~

27 ~~4. In each district in which a sales tax has been imposed in the manner provided by this~~  
28 ~~section, every retailer shall add the tax imposed by the district pursuant to this section to the~~  
29 ~~retailer's sale price, and when so added, such tax shall constitute a part of the price, shall be a~~  
30 ~~debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner~~  
31 ~~as the purchase price.~~

32 ~~5. In order to permit sellers required to collect and report the sales tax authorized by this~~  
33 ~~section to collect the amount required to be reported and remitted, but not to change the~~  
34 ~~requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid~~  
35 ~~fractions of pennies, the district may establish appropriate brackets which shall be used in the~~  
36 ~~district imposing a tax pursuant to this section in lieu of those brackets provided in section~~  
37 ~~144.285.~~

38 ~~6.]~~ **4.** All revenue received by a district from the sales tax authorized by this section shall  
39 be deposited in a special trust fund and shall be used solely for the purposes of the district. Any  
40 funds in such special trust fund which are not needed for the district's current expenditures may  
41 be invested by the district board of directors in accordance with applicable laws relating to the  
42 investment of other district funds.

43       ~~[7.]~~ **5.** The sales tax may be imposed at a rate of up to one-half of one percent on the  
44 receipts from the sale at retail of all ~~[tangible personal property or taxable services]~~ **sales** at retail  
45 within the district adopting such tax, if such property and services are subject to taxation by the  
46 state of Missouri ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ **under chapter 144.**  
47 Any district sales tax imposed pursuant to this section shall be imposed at a rate that shall be  
48 uniform throughout the subdistricts approving the sales tax.

49       ~~[8. The resolution imposing the sales tax pursuant to this section shall impose upon all~~  
50 ~~sellers a tax for the privilege of engaging in the business of selling tangible personal property or~~  
51 ~~rendering taxable services at retail to the extent and in the manner provided in sections 144.010~~  
52 ~~to 144.525 and the rules and regulations of the director of revenue issued pursuant thereto;~~  
53 ~~except that the rate of the tax shall be the rate imposed by the resolution as the sales tax and the~~  
54 ~~tax shall be reported and returned to and collected by the district.~~

55       ~~9. (1) On and after the effective date of any sales tax imposed pursuant to this section,~~  
56 ~~the district shall perform all functions incident to the administration, collection, enforcement, and~~  
57 ~~operation of the tax. The sales tax imposed pursuant to this section shall be collected and~~  
58 ~~reported upon such forms and under such administrative rules and regulations as may be~~  
59 ~~prescribed by the district.~~

60       ~~—(2)]~~ **6.** After the effective date of any tax imposed under the provisions of this  
61 section, the director of revenue shall perform all functions incident to the administration,  
62 collection, enforcement, and operation of the tax and collect, in addition to the sales tax for  
63 the state of Missouri, the additional tax authorized under the authority of this section. The  
64 tax imposed under this section and the tax imposed under the sales tax law of the state of  
65 Missouri shall be collected together and reported upon such forms and under such  
66 administrative rules and regulations as may be prescribed by the director of revenue.

67       **7.** All ~~[such]~~ sales taxes ~~[collected by the district]~~ shall be deposited by the district in a  
68 special fund to be expended for the purposes authorized in this section. The district shall keep  
69 accurate records of the amount of money which was collected pursuant to this section, and the  
70 records shall be open to the inspection of officers of each district and the general public.

71       ~~[(3) The district may contract with the municipality that the district is within for the~~  
72 ~~municipality to collect any revenue received by the district and, after deducting the cost of such~~  
73 ~~collection, but not to exceed one percent of the total amount collected, deposit such revenue in~~  
74 ~~a special trust account. Such revenue and interest may be applied by the municipality to~~  
75 ~~expenses, costs, or debt service of the district at the direction of the district as set forth in a~~  
76 ~~contract between the municipality and the district.~~

77       ~~—10. (1) All applicable provisions contained in sections 144.010 to 144.525 governing~~  
78 ~~the state sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality~~



79 provision, shall apply to the collection of the tax imposed by this section, except as modified in  
80 this section.

81 ~~————(2) All exemptions granted to agencies of government, organizations, persons, and to the~~  
82 ~~sale of certain articles and items of tangible personal property and taxable services pursuant to~~  
83 ~~the provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition and~~  
84 ~~collection of the tax imposed by this section.~~

85 ~~————(3) The same sales tax permit, exemption certificate, and retail certificate required by~~  
86 ~~sections 144.010 to 144.525 for the administration and collection of the state sales tax shall~~  
87 ~~satisfy the requirements of this section, and no additional permit or exemption certificate or retail~~  
88 ~~certificate shall be required; except that the district may prescribe a form of exemption certificate~~  
89 ~~for an exemption from the tax imposed by this section.~~

90 ~~————(4) All discounts allowed the retailer pursuant to the provisions of the state sales tax laws~~  
91 ~~for the collection of and for payment of taxes pursuant to such laws are hereby allowed and made~~  
92 ~~applicable to any taxes collected pursuant to the provisions of this section.~~

93 ~~————(5) The penalties provided in section 32.057 and sections 144.010 to 144.525 for~~  
94 ~~violation of those sections are hereby made applicable to violations of this section.~~

95 ~~————(6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all~~  
96 ~~retail sales shall be deemed to be consummated at the place of business of the retailer unless the~~  
97 ~~tangible personal property sold is delivered by the retailer or the retailer's agent to an out-of-state~~  
98 ~~destination or to a common carrier for delivery to an out-of-state destination. In the event a~~  
99 ~~retailer has more than one place of business in this state which participates in the sale, the sale~~  
100 ~~shall be deemed to be consummated at the place of business of the retailer where the initial order~~  
101 ~~for the tangible personal property is taken, even though the order must be forwarded elsewhere~~  
102 ~~for acceptance, approval of credit, shipment, or billing. A sale by a retailer's employee shall be~~  
103 ~~deemed to be consummated at the place of business from which the employee works.~~

104 ~~————(7)]~~ **8.** Subsequent to the initial approval by the voters and implementation of a sales tax  
105 in the district, the rate of the sales tax may be increased, but not to exceed a rate of one-half of  
106 one percent on retail sales **made in the district that are subject to sales tax under chapter 144**  
107 as provided in this subsection. The election shall be conducted in accordance with section  
108 67.2520; provided, however, that the district board of directors may place the question of the  
109 increase of the sales tax before the voters of the district by resolution, and the municipal clerk  
110 of the city, town, or village which originally conducted the incorporation of the district, or the  
111 circuit clerk of the court which originally conducted the incorporation of the district, shall  
112 conduct the subsequent election. In subsequent elections, the election judges shall certify the  
113 election results to the district board of directors. The ballot of submission shall be in  
114 substantially the following form:

115 Shall ..... (name of district) increase the ..... (insert amount) percent district  
116 sales tax now in effect to..... (insert amount) in the ..... (name of district)?

117 ☐ YES ☐ NO

118

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

121

122 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon  
123 are in favor of the increase, the increase shall become effective ~~[December thirty-first of the~~  
124 ~~calendar year in which such increase was approved]~~ **as provided by section 32.087.**

125           ~~[44.]~~ **9.** (1) There shall not be any election as provided for in this section while the  
126 district has any financing or other obligations outstanding.

(2) The board, when presented with a petition signed by at least one-third of the registered voters in a district that voted in the last gubernatorial election, or signed by at least two-thirds of property owners of the district, calling for an election to dissolve and repeal the tax shall submit the question to the voters using the same procedure by which the imposing tax was voted. The ballot of submission shall be in substantially the following form:

132 Shall ..... (name of district) dissolve and repeal the ..... (insert amount) percent  
133 district sales tax now in effect in the ..... (name of district)?

134 ☐ YES ☐ NO

135

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

138

Such subsequent elections for the repeal of the sales tax shall be conducted in accordance with section 67.2520; provided, however, that the district board of directors may place the question of the repeal of the sales tax before the voters of the district, and the municipal clerk of the city, town, or village which originally conducted the incorporation of the district, or the circuit clerk of the court which originally conducted the incorporation of the district, shall conduct the subsequent election. In subsequent elections the election judges shall certify the election results to the district board of directors.

146 (3) If a majority of the votes cast on the proposal by the qualified voters of the district  
147 voting thereon are in favor of repeal, that repeal shall become effective ~~December thirty-first~~  
148 ~~of the calendar year in which such repeal was approved or after the repayment of the district's~~  
149 ~~indebtedness, whichever occurs later] as provided by subsection 19 of section 32.087. If the~~

150 **district abolishes the tax, the district shall notify the director of revenue of the action prior**  
151 **to the effective date of the repeal.**

152 ~~[12.]~~ **10.** (1) At such time as the board of directors of the district determines that further  
153 operation of the district is not in the best interests of the inhabitants of the district, and that the  
154 district should dissolve, the board shall submit for a vote in an election held throughout the  
155 district the question of whether the district should be abolished. The question shall be submitted  
156 in substantially the following form:

157 Shall the ..... theater, cultural arts, and entertainment district be abolished?

158 ☐ YES

☐ NO

159

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

162 (2) The district board shall not propose the question to abolish the district while there  
163 are outstanding claims or causes of action pending against the district, while the district liabilities  
164 exceed its assets, while indebtedness of the district is outstanding, or while the district is  
165 insolvent, in receivership or under the jurisdiction of the bankruptcy court. Prior to submitting  
166 the question to abolish the district to a vote of the entire district, the state auditor shall audit the  
167 district to determine the financial status of the district, and whether the district may be abolished  
168 pursuant to law. The vote on the abolition of the district shall be conducted by the municipal  
169 clerk of the city, town, or village in which the district is located. The procedure shall be the same  
170 as in section 67.2520, except that the question shall be determined by the qualified voters of the  
171 entire district. No individual subdistrict may be abolished, except at such time as the district is  
172 abolished.

173 (3) While the district still exists, it shall continue to accrue all revenues to which it is  
174 entitled at law.

175 (4) Upon receipt by the board of directors of the district of the certification by the city,  
176 town, or village in which the district is located that the majority of those voting within the entire  
177 district have voted to abolish the district, and if the state auditor has determined that the district's  
178 financial condition is such that it may be abolished pursuant to law, then the board of directors  
179 of the district shall:

180 (a) Sell any remaining district real or personal property it wishes, and then transfer the  
181 proceeds and any other real or personal property owned by the district to the city, town, or village  
182 in which the district is located, including revenues due and owing the district, for its further use  
183 and disposition;

184 (b) Terminate the employment of any remaining district employees, and otherwise  
185 conclude its affairs;

186 (c) At a public meeting of the district, declare by a resolution of the board of directors  
187 passed by a majority vote that the district has been abolished effective that date;

188 (d) Cause copies of that resolution under seal to be filed with the secretary of state and  
189 the city, town, or village in which the district is located. Upon the completion of the final act  
190 specified in this subsection, the legal existence of the district shall cease.

191 (5) The legal existence of the district shall not cease for a period of two years after voter  
192 approval of the abolition.

193 **11. Except as provided in this section, all provisions of sections 32.085 to 32.087**  
194 **shall apply to the tax imposed under this section.**

94.578. 1. In addition to the sales tax authorized in section 94.577, the governing body  
2 of any home rule city with more than one hundred fifty-one thousand five hundred but less than  
3 one hundred fifty-one thousand six hundred inhabitants is hereby authorized to impose, by order  
4 or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax  
5 under chapter 144. The tax authorized in this section may be imposed at a rate of one-eighth,  
6 one-fourth, three-eighths, or one-half of one percent, but shall not exceed one-half of one  
7 percent, shall not be imposed for longer than three years, and shall be imposed solely for the  
8 purpose of funding the construction, operation, and maintenance of capital improvements in the  
9 city's center city. The governing body may issue bonds for the funding of such capital  
10 improvements, which will be retired by the revenues received from the sales tax authorized by  
11 this section. The order or ordinance shall not become effective unless the governing body of the  
12 city submits to the voters residing within the city at a state or municipal general, primary, or  
13 special election a proposal to authorize the governing body of the city to impose a tax under this  
14 section. The tax authorized in this section shall be in addition to all other sales taxes imposed  
15 by law, and shall be stated separately from all other charges and taxes.

16 2. The ballot submission for the tax authorized in this section shall be in substantially  
17 the following form:

18 Shall ..... (insert the name of the city) impose a sales tax at a rate of  
19 .....(insert rate ~~[of percent]~~ **percentage**) percent for **[a]** capital improvements purposes in  
20 the city's center city for a period of ..... (insert number of years, not to exceed three) years?

21 ☐ YES

☐ NO

22

23 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
24 of the question, then the tax shall become effective ~~[on the first day of the second calendar~~  
25 ~~quarter after the director of revenue receives notice of the adoption of the sales tax]~~ **as provided**  
26 **by subsection 19 of section 32.087.** If a majority of the votes cast on the question by the  
27 qualified voters voting thereon are opposed to the question, then the tax shall not become

28 effective unless and until the question is resubmitted under this section to the qualified voters  
29 and such question is approved by a majority of the qualified voters voting on the question. In  
30 no case shall a tax be resubmitted to the qualified voters of the city sooner than twelve months  
31 from the date of the proposal under this section.

32 3. Any sales tax imposed under this section shall be administered, collected, enforced,  
33 and operated as required in ~~[section]~~ **sections 32.085 to 32.087**. All revenue generated by the  
34 tax shall be deposited in a special trust fund and shall be used solely for the designated purposes.  
35 If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely  
36 for the designated purposes. Any funds in the special trust fund which are not needed for current  
37 expenditures shall be invested in the same manner as other funds are invested. Any interest and  
38 moneys earned on such investments shall be credited to the fund.

39 4. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the  
40 amounts in the trust fund and credited to any city for erroneous payments and overpayments  
41 made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any  
42 city abolishes the tax, the city shall notify the director of revenue of the action ~~[at least ninety]~~  
43 ~~days]~~ before the effective date of the repeal, and the director of revenue may order retention in  
44 the trust fund, for a period of one year, of two percent of the amount collected after receipt of  
45 such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks  
46 and drafts deposited to the credit of such accounts. After one year has elapsed after the effective  
47 date of abolition of the tax in such city, the director of revenue shall remit the balance in the  
48 account to the city and close the account of that city. The director of revenue shall notify each  
49 city of each instance of any amount refunded.

50 5. The governing body of any city that has adopted the sales tax authorized in this section  
51 may submit the question of repeal of the tax to the voters on any date available for elections for  
52 the city. The ballot of submission shall be in substantially the following form:

53 Shall ..... (insert the name of the city) repeal the sales tax imposed at a rate of  
54 ..... (insert rate ~~[of percent]~~ **percentage**) percent for capital improvements purposes in the  
55 city's center city?

56 ☐ YES

☐ NO

57

58 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become  
59 effective ~~[on December thirty-first of the calendar year in which such repeal was approved]~~ **as**  
60 **provided by subsection 19 of section 32.087**. If a majority of the votes cast on the question by  
61 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this  
62 section shall remain effective until the question is resubmitted under this section to the qualified  
63 voters, and the repeal is approved by a majority of the qualified voters voting on the question.

64 **If the city or county abolishes the tax, the city or county shall notify the director of revenue**  
65 **of the action prior to the effective date of the repeal.**

66 6. Whenever the governing body of any city that has adopted the sales tax authorized in  
67 this section receives a petition, signed by ten percent of the registered voters of the city voting  
68 in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this  
69 section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If  
70 a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
71 the repeal, that repeal shall become effective ~~[on December thirty-first of the calendar year in~~  
72 ~~which such repeal was approved]~~ **as provided by subsection 19 of section 32.087.** If a majority  
73 of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal,  
74 then the tax shall remain effective until the question is resubmitted under this section to the  
75 qualified voters and the repeal is approved by a majority of the qualified voters voting on the  
76 question.

77 **7. Except as provided in this section, all provisions of sections 32.085 to 32.087**  
78 **apply to the sales tax imposed under this section.**

94.605. 1. Any city as defined in section 94.600 may by a majority vote of its governing  
2 body impose a sales tax for transportation purposes enumerated in sections 94.600 to 94.655.

3 2. The sales tax may be imposed at a rate not to exceed one-half of one percent on ~~[the~~  
4 ~~receipts from the sale at retail of all tangible personal property or taxable services at]~~ **all retail**  
5 **sales** within any city adopting such tax, if such property and services are subject to taxation by  
6 the state of Missouri under ~~[the provisions of sections 144.010 to 144.525]~~ **chapter 144.**

7 3. With respect to any tax increment financing plan originally approved by ordinance of  
8 the city council after March 31, 2009, in any home rule city with more than four hundred  
9 thousand inhabitants and located in more than one county, any three-eighths of one cent sales tax  
10 imposed under sections 94.600 to 94.655 shall not be considered economic activity taxes as such  
11 term is defined under sections 99.805 and 99.918, and tax revenues derived from such taxes shall  
12 not be subject to allocation under the provisions of subsection 3 of section 99.845 or subsection  
13 4 of section 99.957. Any one-eighth of one cent sales tax imposed in such city under sections  
14 94.600 to 94.655 for constructing and operating a light-rail transit system shall not be considered  
15 economic activity taxes as such term is defined under sections 99.805 and 99.918, and tax  
16 revenues derived from such tax shall not be subject to allocation under the provisions of  
17 subsection 3 of section 99.845 or subsection 4 of section 99.957.

18 4. ~~[If the boundaries of a city in which such sales tax has been imposed shall thereafter~~  
19 ~~be changed or altered, the city or county clerk shall forward to the director of revenue by United~~  
20 ~~States registered mail or certified mail a certified copy of the ordinance adding or detaching~~  
21 ~~territory from the city. The ordinance shall reflect the effective date thereof, and shall be~~

22 ~~accompanied by a map of the city clearly showing the territory added thereto or detached~~  
23 ~~therefrom. Upon receipt of the ordinance and map, the tax imposed by sections 94.600 to 94.655~~  
24 ~~shall be effective in the added territory or abolished in the detached territory on the effective date~~  
25 ~~of the change of the city boundary.] Except as modified by this section, all provisions of~~  
26 **sections 32.085 to 32.087 shall apply to the tax imposed under this section.**

94.660. 1. The governing body of any city not within a county and any county of the first  
2 classification having a charter form of government with a population of over nine hundred  
3 thousand inhabitants may propose, by ordinance or order, a transportation sales tax of up to one  
4 percent for submission to the voters of that city or county at an authorized election date selected  
5 by the governing body.

6 2. Any sales tax approved under this section shall be imposed on ~~[the receipts from the~~  
7 ~~sale at retail of all tangible personal property or taxable services]~~ **all retail sales** within the city  
8 or county adopting the tax, if such property and services are subject to taxation by the state of  
9 Missouri under ~~[sections 144.010 to 144.525]~~ **chapter 144.**

10 3. The ballot of submission shall contain, but need not be limited to, the following  
11 language:

12 Shall the county/city of ..... (county's or city's name) impose a county/city-wide  
13 sales tax of ..... percent for the purpose of providing a source of funds for public  
14 transportation purposes?

15 ☐ YES

☐ NO

16

17 Except as provided in subsection 4 of this section, if a majority of the votes cast in that county  
18 or city not within a county on the proposal by the qualified voters voting thereon are in favor of  
19 the proposal, then the tax shall go into effect ~~[on the first day of the next calendar quarter~~  
20 ~~beginning after its adoption and notice to the director of revenue, but no sooner than thirty days~~  
21 ~~after such adoption and notice]~~ **as provided by section 32.087.** If a majority of the votes cast  
22 in that county or city not within a county by the qualified voters voting are opposed to the  
23 proposal, then the additional sales tax shall not be imposed in that county or city not within a  
24 county unless and until the governing body of that county or city not within a county shall have  
25 submitted another proposal to authorize the local option transportation sales tax authorized in  
26 this section, and such proposal is approved by a majority of the qualified voters voting on it. In  
27 no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve  
28 months from the date of the last proposal.

29 4. No tax shall go into effect under this section in any city not within a county or any  
30 county of the first classification having a charter form of government with a population over nine  
31 hundred thousand inhabitants unless and until both such city and such county approve the tax.

32           5. The provisions of subsection 4 of this section requiring both the city and county to  
33 approve a transportation sales tax before a transportation sales tax may go into effect in either  
34 jurisdiction shall not apply to any transportation sales tax submitted to and approved by the  
35 voters in such city or such county on or after August 28, 2007.

36           6. All sales taxes collected by the director of revenue under this section on behalf of any  
37 city or county~~], less one percent for cost of collection which shall be deposited in the state's~~  
38 ~~general revenue fund after payment of premiums for surety bonds,]~~ shall be deposited with the  
39 state treasurer in a special trust fund, which is hereby created, to be known as the "County Public  
40 Transit Sales Tax Trust Fund". ~~[The sales taxes shall be collected as provided in section 32.087.]~~  
41 The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled  
42 with any funds of the state. The director of revenue shall keep accurate records of the amount  
43 of money in the trust fund which was collected in each city or county approving a sales tax under  
44 this section, and the records shall be open to inspection by officers of the city or county and the  
45 public. Not later than the tenth day of each month the director of revenue shall distribute all  
46 moneys deposited in the trust fund during the preceding month to the city or county which levied  
47 the tax, and such funds shall be deposited with the treasurer of each such city or county and all  
48 expenditures of funds arising from the county public transit sales tax trust fund shall be by an  
49 appropriation act to be enacted by the governing body of each such county or city not within a  
50 county.

51           7. The revenues derived from any transportation sales tax under this section shall be used  
52 only for the planning, development, acquisition, construction, maintenance and operation of  
53 public transit facilities and systems other than highways.

54           8. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the  
55 amount in the trust fund and credited to any city or county for erroneous payments and  
56 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
57 such cities or counties. If any city or county abolishes the tax, the city or county shall notify the  
58 director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal and  
59 the director of revenue may order retention in the trust fund, for a period of one year, of two  
60 percent of the amount collected after receipt of such notice to cover possible refunds or  
61 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of  
62 such accounts. After one year has elapsed after the effective date of abolition of the tax in such  
63 city or county, the director of revenue shall ~~[authorize the state treasurer to]~~ remit the balance in  
64 the account to the city or county and close the account of that city or county. The director of  
65 revenue shall notify each city or county of each instance of any amount refunded or any check  
66 redeemed from receipts due the city or county.



67           **9. Except as modified by this section, all provisions of sections 32.085 to 32.087 shall**  
68 **apply to the tax imposed under this section.**

          94.705. 1. Any city may by a majority vote of its governing body impose a sales tax **on**  
2 **all retail sales made in the city that are subject to sales tax under chapter 144** for  
3 transportation purposes enumerated in sections 94.700 to 94.755, and issue bonds for  
4 transportation purposes which shall be retired by the revenues received from the sales tax  
5 authorized by this section. The tax authorized by this section shall be in addition to any and all  
6 other sales taxes allowed by law. No ordinance imposing a sales tax pursuant to the provisions  
7 of this section shall become effective unless the council or other governing body submits to the  
8 voters of the city, at a city or state general, primary, or special election, a proposal to authorize  
9 the council or other governing body of the city to impose such a sales tax and, if such tax is to  
10 be used to retire bonds authorized pursuant to this section, to authorize such bonds and their  
11 retirement by such tax; except that no vote shall be required in any city that imposed and  
12 collected such tax under sections 94.600 to 94.655, before January 5, 1984. The ballot of the  
13 submission shall contain, but is not limited to, the following language:

14           (1) If the proposal submitted involves only authorization to impose the tax authorized  
15 by this section, the following language:

16           Shall the city of . . . . . (city's name) impose a sales tax of . . . . .  
17 . . . . . (insert amount) for transportation purposes?

18                           ☐ YES                           ☐ NO

19

20 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed  
21 to the question, place an "X" in the box opposite "No";

22           (2) If the proposal submitted involves authorization to issue bonds and repay such bonds  
23 with revenues from the tax authorized by this section, the following language:

24           Shall the city of . . . . . (city's name) issue bonds in the amount of . . . . .  
25 . . . . (insert amount) for transportation purposes and impose a sales tax of . . . . .  
26 (insert amount) to repay such bonds?

27                           ☐ YES                           ☐ NO

28

29 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed  
30 to the question, place an "X" in the box opposite "No".

31

32 If a majority of the votes cast on the proposal, provided in subdivision (1) of this subsection, by  
33 the qualified voters voting thereon are in favor of the proposal, then the ordinance and any  
34 amendments thereto shall be in effect **as provided by section 32.087**. If the four-sevenths

majority of the votes, as required by the Missouri Constitution, article VI, section 26, cast on the proposal, provided in subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds, by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in effect **as provided by section 32.087**. If a majority of the votes cast on the proposal, as provided in subdivision (1) of this subsection, by the qualified voters voting thereon are opposed to the proposal, then the council or other governing body of the city shall have no power to impose the tax authorized in subdivision (1) of this subsection unless and until the council or other governing body of the city submits another proposal to authorize the council or other governing body of the city to impose the tax and such proposal is approved by a majority of the qualified voters voting thereon. If more than three-sevenths of the votes cast by the qualified voters voting thereon are opposed to the proposal, as provided in subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds, then the council or other governing body of the city shall have no power to issue any bonds or to impose the tax authorized in subdivision (2) of this subsection unless and until the council or other governing body of the city submits another proposal to authorize the council or other governing body of the city to issue such bonds or impose the tax to retire such bonds and such proposal is approved by four-sevenths of the qualified voters voting thereon.

2. No incorporated municipality located wholly or partially within any first class county operating under a charter form of government and having a population of over nine hundred thousand inhabitants shall impose such a sales tax for that part of the city, town or village that is located within such first class county, in the event such a first class county imposes a sales tax under the provisions of sections 94.600 to 94.655.

3. The sales tax may be imposed at a rate not to exceed one-half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri under ~~[the provisions of sections 144.010 to 144.525]~~ **chapter 144**.

~~4. [If the boundaries of a city in which such sales tax has been imposed shall thereafter be changed or altered, the city clerk shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the city clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by sections 94.700 to 94.755 shall be effective in the added territory or abolished in the detached territory on the effective date of the change of the city boundary.]~~

~~5.]~~ No tax imposed pursuant to this section for the purpose of retiring bonds issued pursuant to this section may be terminated until all of such bonds have been retired.

71           **5. Except as modified by this section, all provisions of sections 32.085 to 32.087 shall**  
72   **apply to the tax imposed under this section.**

          100.286. 1. Within the discretion of the board, the development and reserve fund, the  
2 infrastructure development fund or the export finance fund may be pledged to secure the payment  
3 of any bonds or notes issued by the board, or to secure the payment of any loan made by the  
4 board or a participating lender which loan:

- 5           (1) Is requested to finance any project or export trade activity;
- 6           (2) Is requested by a borrower who is demonstrated to be financially responsible;
- 7           (3) Can reasonably be expected to provide a benefit to the economy of this state;
- 8           (4) Is otherwise secured by a mortgage or deed of trust on real or personal property or  
9 other security satisfactory to the board; provided that loans to finance export trade activities may  
10 be secured by export accounts receivable or inventories of exportable goods satisfactory to the  
11 board;
- 12          (5) Does not exceed five million dollars;
- 13          (6) Does not have a term longer than five years if such loan is made to finance export  
14 trade activities; and
- 15          (7) Is, when used to finance export trade activities, made to small or medium size  
16 businesses or agricultural businesses, as may be defined by the board.

17          2. The board shall prescribe standards for the evaluation of the financial condition,  
18 business history, and qualifications of each borrower and the terms and conditions of loans which  
19 may be secured, and may require each application to include a financial report and evaluation  
20 by an independent certified public accounting firm, in addition to such examination and  
21 evaluation as may be conducted by any participating lender.

22          3. Each application for a loan secured by the development and reserve fund, the  
23 infrastructure development fund or the export finance fund shall be reviewed in the first instance  
24 by any participating lender to whom the application was submitted. If satisfied that the standards  
25 prescribed by the board are met and that the loan is otherwise eligible to be secured by the  
26 development and reserve fund, the infrastructure development fund or the export finance fund,  
27 the participating lender shall certify the same and forward the application for final approval to  
28 the board.

29          4. The securing of any loans by the development and reserve fund, the infrastructure  
30 development fund or the export finance fund shall be conditioned upon approval of the  
31 application by the board, and receipt of an annual reserve participation fee, as prescribed by the  
32 board, submitted by or on behalf of the borrower.

33          5. The securing of any loan by the export finance fund for export trade activities shall  
34 be conditioned upon the board's compliance with any applicable treaties and international

35 agreements, such as the general agreement on tariffs and trade and the subsidies code, to which  
36 the United States is then a party.

37         6. Any taxpayer, including any charitable organization that is exempt from federal  
38 income tax and whose Missouri unrelated business taxable income, if any, would be subject to  
39 the state income tax imposed under chapter 143, may, subject to the limitations provided under  
40 subsection 8 of this section, receive a tax credit against any tax otherwise due under the  
41 provisions of chapter 143, excluding withholding tax imposed by sections 143.191 to [143.261]  
42 **143.265**, chapter 147, or chapter 148, in the amount of fifty percent of any amount contributed  
43 in money or property by the taxpayer to the development and reserve fund, the infrastructure  
44 development fund or the export finance fund during the taxpayer's tax year, provided, however,  
45 the total tax credits awarded in any calendar year beginning after January 1, 1994, shall not be  
46 the greater of ten million dollars or five percent of the average growth in general revenue receipts  
47 in the preceding three fiscal years. This limit may be exceeded only upon joint agreement by the  
48 commissioner of administration, the director of the department of economic development, and  
49 the director of the department of revenue that such action is essential to ensure retention or  
50 attraction of investment in Missouri. If the board receives, as a contribution, real property, the  
51 contributor at such contributor's own expense shall have two independent appraisals conducted  
52 by appraisers certified by the Master Appraisal Institute. Both appraisals shall be submitted to  
53 the board, and the tax credit certified by the board to the contributor shall be based upon the  
54 value of the lower of the two appraisals. The board shall not certify the tax credit until the  
55 property is deeded to the board. Such credit shall not apply to reserve participation fees paid by  
56 borrowers under sections 100.250 to 100.297. The portion of earned tax credits which exceeds  
57 the taxpayer's tax liability may be carried forward for up to five years.

58         7. Notwithstanding any provision of law to the contrary, any taxpayer may sell, assign,  
59 exchange, convey or otherwise transfer tax credits allowed in subsection 6 of this section under  
60 the terms and conditions prescribed in subdivisions (1) and (2) of this subsection. Such taxpayer,  
61 hereinafter the assignor for the purpose of this subsection, may sell, assign, exchange or  
62 otherwise transfer earned tax credits:

63             (1) For no less than seventy-five percent of the par value of such credits; and

64             (2) In an amount not to exceed one hundred percent of annual earned credits.

65

66 The taxpayer acquiring earned credits, hereinafter the assignee for the purpose of this subsection,  
67 may use the acquired credits to offset up to one hundred percent of the tax liabilities otherwise  
68 imposed by chapter 143, excluding withholding tax imposed by sections 143.191 to [143.261]  
69 **143.265**, chapter 147, or chapter 148. Unused credits in the hands of the assignee may be carried  
70 forward for up to five years, provided all such credits shall be claimed within ten years following

71 the tax years in which the contribution was made. The assignor shall enter into a written  
72 agreement with the assignee establishing the terms and conditions of the agreement and shall  
73 perfect such transfer by notifying the board in writing within thirty calendar days following the  
74 effective day of the transfer and shall provide any information as may be required by the board  
75 to administer and carry out the provisions of this section. Notwithstanding any other provision  
76 of law to the contrary, the amount received by the assignor of such tax credit shall be taxable as  
77 income of the assignor, and the excess of the par value of such credit over the amount paid by  
78 the assignee for such credit shall be taxable as income of the assignee.

79 8. Provisions of subsections 1 to 7 of this section to the contrary notwithstanding, no  
80 more than ten million dollars in tax credits provided under this section, may be authorized or  
81 approved annually. The limitation on tax credit authorization and approval provided under this  
82 subsection may be exceeded only upon mutual agreement, evidenced by a signed and properly  
83 notarized letter, by the commissioner of the office of administration, the director of the  
84 department of economic development, and the director of the department of revenue that such  
85 action is essential to ensure retention or attraction of investment in Missouri provided, however,  
86 that in no case shall more than twenty-five million dollars in tax credits be authorized or  
87 approved during such year. Taxpayers shall file, with the board, an application for tax credits  
88 authorized under this section on a form provided by the board. The provisions of this subsection  
89 shall not be construed to limit or in any way impair the ability of the board to authorize tax  
90 credits for issuance for projects authorized or approved, by a vote of the board, on or before the  
91 thirtieth day following the effective date of this act, or a taxpayer's ability to redeem such tax  
92 credits.

100.297. 1. The board may authorize a tax credit, as described in this section, to the  
2 owner of any revenue bonds or notes issued by the board pursuant to the provisions of sections  
3 100.250 to 100.297, for infrastructure facilities as defined in subdivision (9) of section 100.255,  
4 if, prior to the issuance of such bonds or notes, the board determines that:

5 (1) The availability of such tax credit is a material inducement to the undertaking of the  
6 project in the state of Missouri and to the sale of the bonds or notes;

7 (2) The loan with respect to the project is adequately secured by a first deed of trust or  
8 mortgage or comparable lien, or other security satisfactory to the board.

9 2. Upon making the determinations specified in subsection 1 of this section, the board  
10 may declare that each owner of an issue of revenue bonds or notes shall be entitled, in lieu of any  
11 other deduction with respect to such bonds or notes, to a tax credit against any tax otherwise due  
12 by such owner pursuant to the provisions of chapter 143, excluding withholding tax imposed by  
13 sections 143.191 to ~~[143.264]~~ **143.265**, chapter 147, or chapter 148, in the amount of one  
14 hundred percent of the unpaid principal of and unpaid interest on such bonds or notes held by

15 such owner in the ~~[taxable]~~ tax year of such owner following the calendar year of the default of  
16 the loan by the borrower with respect to the project. The occurrence of a default shall be  
17 governed by documents authorizing the issuance of the bonds. The tax credit allowed pursuant  
18 to this section shall be available to the original owners of the bonds or notes or any subsequent  
19 owner or owners thereof. Once an owner is entitled to a claim, any such tax credits shall be  
20 transferable as provided in subsection 7 of section 100.286. Notwithstanding any provision of  
21 Missouri law to the contrary, any portion of the tax credit to which any owner of a revenue bond  
22 or note is entitled pursuant to this section which exceeds the total income tax liability of such  
23 owner of a revenue bond or note shall be carried forward and allowed as a credit against any  
24 future taxes imposed on such owner within the next ten years pursuant to the provisions of  
25 chapter 143, excluding withholding tax imposed by sections 143.191 to ~~[143.261]~~ **143.265**,  
26 chapter 147, or chapter 148. The eligibility of the owner of any revenue bond or note issued  
27 pursuant to the provisions of sections 100.250 to 100.297 for the tax credit provided by this  
28 section shall be expressly stated on the face of each such bond or note. The tax credit allowed  
29 pursuant to this section shall also be available to any financial institution or guarantor which  
30 executes any credit facility as security for bonds issued pursuant to this section to the same extent  
31 as if such financial institution or guarantor was an owner of the bonds or notes, provided  
32 however, in such case the tax credits provided by this section shall be available immediately  
33 following any default of the loan by the borrower with respect to the project. In addition to  
34 reimbursing the financial institution or guarantor for claims relating to unpaid principal and  
35 interest, such claim may include payment of any unpaid fees imposed by such financial  
36 institution or guarantor for use of the credit facility.

37 3. The aggregate principal amount of revenue bonds or notes outstanding at any time  
38 with respect to which the tax credit provided in this section shall be available shall not exceed  
39 fifty million dollars.

135.025. The property taxes accrued ~~[and rent constituting property taxes accrued]~~ on  
2 each return shall be totaled. This total, up to ~~[seven hundred fifty dollars in rent constituting~~  
3 ~~property taxes actually paid or]~~ eleven hundred dollars in actual property tax paid, shall be used  
4 in determining the property tax credit. The director of revenue shall prescribe regulations  
5 providing for allocations where part of a claimant's homestead is rented to another or used for  
6 nondwelling purposes or where a homestead is owned or rented or used as a dwelling for part  
7 of a year.

135.030. 1. As used in this section:

2 (1) The term "maximum upper limit" shall, for each calendar year after December 31,  
3 1997, but before calendar year 2008, be the sum of twenty-five thousand dollars. For all calendar  
4 years beginning on or after January 1, 2008, the maximum upper limit shall be the sum of

5 twenty-seven thousand five hundred dollars. In the case of a homestead owned and occupied for  
 6 the entire year by the claimant, the maximum upper limit shall be the sum of thirty thousand  
 7 dollars;

8 (2) The term "minimum base" shall, for each calendar year after December 31, 1997, but  
 9 before calendar year 2008, be the sum of thirteen thousand dollars. For all calendar years  
 10 beginning on or after January 1, 2008, the minimum base shall be the sum of fourteen thousand  
 11 three hundred dollars.

12 2. If the income on a return is equal to or less than the maximum upper limit for the  
 13 calendar year for which the return is filed, the property tax credit shall be determined from a table  
 14 of credits based upon the amount by which the total property tax described in section 135.025  
 15 exceeds the percent of income in the following list:

16	If the income on the return is:	The percent is:
17	Not over the minimum base	0 percent with credit not to exceed \$1,100 in
18		actual property tax <del>[or rent equivalent paid up</del>
19		<del>to \$750]</del>
20	Over the minimum base but not	1/16 percent accumulative per \$300 from 0
21	over the maximum upper limit	percent to 4 percent.

22 The director of revenue shall prescribe a table based upon the preceding sentences. The property  
 23 tax shall be in increments of twenty-five dollars and the income in increments of three hundred  
 24 dollars. The credit shall be the amount rounded to the nearest whole dollar computed on the  
 25 basis of the property tax and income at the midpoints of each increment. As used in this  
 26 subsection, the term "accumulative" means an increase by continuous or repeated application of  
 27 the percent to the income increment at each three hundred dollar level.

28 3. Notwithstanding subsection 4 of section 32.057, the department of revenue or any  
 29 duly authorized employee or agent shall determine whether any taxpayer filing a report or return  
 30 with the department of revenue who has not applied for the credit allowed pursuant to section  
 31 135.020 may qualify for the credit, and shall notify any qualified claimant of the claimant's  
 32 potential eligibility, where the department determines such potential eligibility exists.

135.110. 1. Any taxpayer who shall establish a new business facility shall be allowed  
 2 a credit, each year for ten years, in an amount determined pursuant to subsection 2 or 3 of this  
 3 section, whichever is applicable, against the tax imposed by chapter 143, excluding withholding  
 4 tax imposed by sections 143.191 to 143.265, or an insurance company which shall establish a  
 5 new business facility by satisfying the requirements in subdivision (7) of section 135.100 shall  
 6 be allowed a credit against the tax otherwise imposed by chapter 148, and in the case of an  
 7 insurance company exempt from the thirty percent employee requirement of section 135.230,

8 against any obligation imposed pursuant to section 375.916, except that no taxpayer shall be  
9 entitled to multiple ten-year periods for subsequent expansions at the same facility, except as  
10 otherwise provided in this section. For the purpose of this section, the term "facility" shall mean,  
11 and be limited to, the facility or facilities which are located on the same site in which the new  
12 business facility is located, and in which the business conducted at such facility or facilities is  
13 directly related to the business conducted at the new business facility. Notwithstanding the  
14 provisions of this subsection, a taxpayer may be entitled to an additional ten-year period if a new  
15 business facility is expanded in the eighth, ninth or tenth year of the current ten-year period or  
16 in subsequent years following the expiration of the ten-year period, if the number of new  
17 business facility employees attributed to such expansion is at least twenty-five and the amount  
18 of new business facility investment attributed to such expansion is at least one million dollars.  
19 Credits may not be carried forward but shall be claimed for the ~~taxable~~ tax year during which  
20 commencement of commercial operations occurs at such new business facility, and for each of  
21 the nine succeeding ~~taxable~~ tax years. A letter of intent, as provided for in section 135.258,  
22 must be filed with the department of economic development no later than fifteen days prior to  
23 the commencement of commercial operations at the new business facility. The initial application  
24 for claiming tax credits must be made in the taxpayer's tax period immediately following the tax  
25 period in which commencement of commercial operations began at the new business facility.  
26 This provision shall have effect on all initial applications filed on or after August 28, 1992. No  
27 credit shall be allowed pursuant to this section unless the number of new business facility  
28 employees engaged or maintained in employment at the new business facility for the ~~taxable~~  
29 tax year for which the credit is claimed equals or exceeds two; except that the number of new  
30 business facility employees engaged or maintained in employment by a revenue-producing  
31 enterprise other than a revenue-producing enterprise defined in paragraphs (a) to (g) and (i) to  
32 (l) of subdivision (11) of section 135.100 which establishes an office as defined in subdivision  
33 (8) of section 135.100 shall equal or exceed twenty-five.

34 2. For tax periods beginning after August 28, 1991, in the case of a taxpayer operating  
35 an existing business facility, the credit allowed by subsection 1 of this section shall offset the  
36 greater of:

37 (1) Some portion of the income tax otherwise imposed by chapter 143, excluding  
38 withholding tax imposed by sections 143.191 to 143.265, or in the case of an insurance company,  
39 the tax on the direct premiums, as defined in chapter 148, and in the case of an insurance  
40 company exempt from the thirty percent employee requirement of section 135.230, against any  
41 obligation imposed pursuant to section 375.916 with respect to such taxpayer's new business  
42 facility income for the ~~taxable~~ tax year for which such credit is allowed; or



43           (2) Up to fifty percent or, in the case of an economic development project located within  
44 a distressed community as defined in section 135.530, seventy-five percent of the business  
45 income tax otherwise imposed by chapter 143, excluding withholding tax imposed by sections  
46 143.191 to 143.265, or in the case of an insurance company, the tax on the direct premiums, as  
47 defined in chapter 148, and in the case of an insurance company exempt from the thirty percent  
48 employee requirement of section 135.230, against any obligation imposed pursuant to section  
49 375.916 if the business operates no other facilities in Missouri. In the case of an existing  
50 business facility operating more than one facility in Missouri, the credit allowed in subsection  
51 1 of this section shall offset up to the greater of the portion prescribed in subdivision (1) of this  
52 subsection or twenty-five percent or, in the case of an economic development project located  
53 within a distressed community as defined in section 135.530, thirty-five percent of the business'  
54 tax, except that no taxpayer operating more than one facility in Missouri shall be allowed to  
55 offset more than twenty-five percent or, in the case of an economic development project located  
56 within a distressed community as defined in section 135.530, thirty-five percent of the taxpayer's  
57 business income tax in any tax period under the method prescribed in this subdivision. Such  
58 credit shall be an amount equal to the sum of one hundred dollars or, in the case of an economic  
59 development project located within a distressed community as defined in section 135.530, one  
60 hundred fifty dollars for each new business facility employee plus one hundred dollars or, in the  
61 case of an economic development project located within a distressed community as defined in  
62 section 135.530, one hundred fifty dollars for each one hundred thousand dollars, or major  
63 fraction thereof (which shall be deemed to be fifty-one percent or more) in new business facility  
64 investment. For the purpose of this section, tax credits earned by a taxpayer, who establishes a  
65 new business facility because it satisfies the requirements of paragraph (c) of subdivision (4) of  
66 section 135.100, shall offset the greater of the portion prescribed in subdivision (1) of this  
67 subsection or up to fifty percent or, in the case of an economic development project located  
68 within a distressed community as defined in section 135.530, seventy-five percent of the  
69 business' tax provided the business operates no other facilities in Missouri. In the case of a  
70 business operating more than one facility in Missouri, the credit allowed in subsection 1 of this  
71 section shall offset up to the greater of the portion prescribed in subdivision (1) of this subsection  
72 or twenty-five percent or, in the case of an economic development project located within a  
73 distressed community as defined in section 135.530, thirty-five percent of the business' tax,  
74 except that no taxpayer operating more than one facility in Missouri shall be allowed to offset  
75 more than twenty-five percent or, in the case of an economic development project located within  
76 a distressed community as defined in section 135.530, thirty-five percent of the taxpayer's  
77 business income tax in any tax period under the method prescribed in this subdivision.

78           3. For tax periods beginning after August 28, 1991, in the case of a taxpayer not  
79 operating an existing business facility, the credit allowed by subsection 1 of this section shall  
80 offset the greater of:

81           (1) Some portion of the income tax otherwise imposed by chapter 143, excluding  
82 withholding tax imposed by sections 143.191 to 143.265, or in the case of an insurance company,  
83 the tax on the direct premiums, as defined in chapter 148, and in the case of an insurance  
84 company exempt from the thirty percent employee requirement of section 135.230, against any  
85 obligation imposed pursuant to section 375.916 with respect to such taxpayer's new business  
86 facility income for the ~~taxable~~ tax year for which such credit is allowed; or

87           (2) Up to one hundred percent of the business income tax otherwise imposed by chapter  
88 143, excluding withholding tax imposed by sections 143.191 to 143.265, or in the case of an  
89 insurance company, the tax on the direct premiums, as defined in chapter 148, and in the case  
90 of an insurance company exempt from the thirty percent employee requirement of section  
91 135.230, against any obligation imposed pursuant to section 375.916 if the business has no other  
92 facilities operating in Missouri. In the case of a taxpayer not operating an existing business and  
93 operating more than one facility in Missouri, the credit allowed by subsection 1 of this section  
94 shall offset up to the greater of the portion prescribed in subdivision (1) of this subsection or  
95 twenty-five percent or, in the case of an economic development project located within a  
96 distressed community as defined in section 135.530, thirty-five percent of the business' tax,  
97 except that no taxpayer operating more than one facility in Missouri shall be allowed to offset  
98 more than twenty-five percent or, in the case of an economic development project located within  
99 a distressed community as defined in section 135.530, thirty-five percent of the taxpayer's  
100 business income tax in any tax period under the method prescribed in this subdivision. Such  
101 credit shall be an amount equal to the sum of seventy-five dollars or, in the case of an economic  
102 development project located within a distressed community as defined in section 135.530, one  
103 hundred twenty-five dollars for each new business facility employee plus seventy-five dollars  
104 or, in the case of an economic development project located within a distressed community as  
105 defined in section 135.530, one hundred twenty-five dollars for each one hundred thousand  
106 dollars, or major fraction thereof (which shall be deemed to be fifty-one percent or more) in new  
107 business facility investment.

108           4. The number of new business facility employees during any ~~taxable~~ tax year shall be  
109 determined by dividing by twelve the sum of the number of individuals employed on the last  
110 business day of each month of such ~~taxable~~ tax year. If the new business facility is in operation  
111 for less than the entire ~~taxable~~ tax year, the number of new business facility employees shall  
112 be determined by dividing the sum of the number of individuals employed on the last business  
113 day of each full calendar month during the portion of such ~~taxable~~ tax year during which the

114 new business facility was in operation by the number of full calendar months during such period.  
115 For the purpose of computing the credit allowed by this section in the case of a facility which  
116 qualifies as a new business facility because it qualifies as a separate facility pursuant to  
117 subsection 6 of this section, and, in the case of a new business facility which satisfies the  
118 requirements of paragraph (c) of subdivision (4) of section 135.100, or subdivision (10) of  
119 section 135.100, the number of new business facility employees at such facility shall be reduced  
120 by the average number of individuals employed, computed as provided in this subsection, at the  
121 facility during the ~~[taxable]~~ tax year immediately preceding the ~~[taxable]~~ tax year in which such  
122 expansion, acquisition, or replacement occurred and shall further be reduced by the number of  
123 individuals employed by the taxpayer or related taxpayer that was subsequently transferred to the  
124 new business facility from another Missouri facility and for which credits authorized in this  
125 section are not being earned, whether such credits are earned because of an expansion,  
126 acquisition, relocation or the establishment of a new facility.

127         5. For the purpose of computing the credit allowed by this section in the case of a facility  
128 which qualifies as a new business facility because it qualifies as a separate facility pursuant to  
129 subsection 6 of this section, and, in the case of a new business facility which satisfies the  
130 requirements of paragraph (c) of subdivision (4) of section 135.100 or subdivision (10) of section  
131 135.100, the amount of the taxpayer's new business facility investment in such facility shall be  
132 reduced by the average amount, computed as provided in subdivision (7) of section 135.100 for  
133 new business facility investment, of the investment of the taxpayer, or related taxpayer  
134 immediately preceding such expansion or replacement or at the time of acquisition.  
135 Furthermore, the amount of the taxpayer's new business facility investment shall also be reduced  
136 by the amount of investment employed by the taxpayer or related taxpayer which was  
137 subsequently transferred to the new business facility from another Missouri facility and for which  
138 credits authorized in this section are not being earned, whether such credits are earned because  
139 of an expansion, acquisition, relocation or the establishment of a new facility.

140         6. If a facility, which does not constitute a new business facility, is expanded by the  
141 taxpayer, the expansion shall be considered a separate facility eligible for the credit allowed by  
142 this section if:

143         (1) The taxpayer's new business facility investment in the expansion during the tax  
144 period in which the credits allowed in this section are claimed exceeds one hundred thousand  
145 dollars, or, if less, one hundred percent of the investment in the original facility prior to  
146 expansion and if the number of new business facility employees engaged or maintained in  
147 employment at the expansion facility for the ~~[taxable]~~ tax year for which credit is claimed equals  
148 or exceeds two, except that the number of new business facility employees engaged or  
149 maintained in employment at the expansion facility for the ~~[taxable]~~ tax year for which the credit

150 is claimed equals or exceeds twenty-five if an office as defined in subdivision (8) of section  
151 135.100 is established by a revenue-producing enterprise other than a revenue-producing  
152 enterprise defined in paragraphs (a) to (g) and (i) to (l) of subdivision (11) of section 135.100 and  
153 the total number of employees at the facility after the expansion is at least two greater than the  
154 total number of employees before the expansion, except that the total number of employees at  
155 the facility after the expansion is at least greater than the number of employees before the  
156 expansion by twenty-five, if an office as defined in subdivision (8) of section 135.100 is  
157 established by a revenue-producing enterprise other than a revenue-producing enterprise defined  
158 in paragraphs (a) to (g) and (i) to (l) of subdivision (11) of section 135.100; and

159 (2) The expansion otherwise constitutes a new business facility. The taxpayer's  
160 investment in the expansion and in the original facility prior to expansion shall be determined  
161 in the manner provided in subdivision (7) of section 135.100.

162 7. No credit shall be allowed pursuant to this section to a public utility, as such term is  
163 defined in section 386.020. Notwithstanding any provision of this subsection to the contrary,  
164 motor carriers, barge lines or railroads engaged in transporting property for hire, or any  
165 interexchange telecommunications company or local exchange telecommunications company  
166 that establishes a new business facility shall be eligible to qualify for credits allowed in this  
167 section.

168 8. For the purposes of the credit described in this section, in the case of a corporation  
169 described in section 143.471 or partnership, in computing Missouri's tax liability, this credit shall  
170 be allowed to the following:

171 (1) The shareholders of the corporation described in section 143.471;

172 (2) The partners of the partnership. This credit shall be apportioned to the entities  
173 described in subdivisions (1) and (2) of this subsection in proportion to their share of ownership  
174 on the last day of the taxpayer's tax period.

175 9. Notwithstanding any provision of law to the contrary, any employee-owned  
176 engineering firm classified as SIC 8711, architectural firm as classified SIC 8712, or accounting  
177 firm classified SIC 8721 establishing a new business facility because it qualifies as a  
178 headquarters as defined in subsection 10 of this section, shall be allowed the credits described  
179 in subsection 11 of this section under the same terms and conditions prescribed in sections  
180 135.100 to 135.150; provided:

181 (1) Such facility maintains an average of at least five hundred new business facility  
182 employees as defined in subdivision (5) of section 135.100 during the taxpayer's tax period in  
183 which such credits are being claimed; and

184 (2) Such facility maintains an average of at least twenty million dollars in new business  
185 facility investment as defined in subdivision (7) of section 135.100 during the taxpayer's tax  
186 period in which such credits are being claimed.

187 10. For the purpose of the credits allowed in subsection 9 of this section:

188 (1) "Employee-owned" means the business employees own directly or indirectly,  
189 including through an employee stock ownership plan or trust at least:

190 (a) Seventy-five percent of the total business stock, if the taxpayer is a corporation  
191 described in section 143.441; or

192 (b) One hundred percent of the interest in the business if the taxpayer is a corporation  
193 described in section 143.471, a partnership, or a limited liability company; and

194 (2) "Headquarters" means:

195 (a) The administrative management of at least three integrated facilities operated by the  
196 taxpayer or related taxpayer; and

197 (b) The taxpayer's business has been headquartered in this state for more than fifty years.

198 11. The tax credits allowed in subsection 9 of this section shall be the greater of:

199 (1) Four hundred dollars for each new business facility employee as computed in  
200 subsection 4 of this section and four percent of new business facility investment as computed in  
201 subsection 5 of this section; or

202 (2) Five hundred dollars for each new business facility employee as computed in  
203 subsection 4 of this section, and five hundred dollars of each one hundred thousand dollars of  
204 new business facility investment as computed in subsection 5 of this section.

205 12. For the purpose of the credit described in subsection 9 of this section, in the case of  
206 a small corporation described in section 143.471, or a partnership, or a limited liability company,  
207 the credits allowed in subsection 9 of this section shall be apportioned in proportion to the share  
208 of ownership of each shareholder, partner or stockholder on the last day of the taxpayer's tax  
209 period for which such credits are being claimed.

210 13. For the purpose of the credit described in subsection 9 of this section, tax credits  
211 earned, to the extent such credits exceed the taxpayer's Missouri tax on taxable business income,  
212 shall constitute an overpayment of taxes and in such case, be refunded to the taxpayer provided  
213 such refunds are used by the taxpayer to purchase specified facility items. For the purpose of the  
214 refund as authorized in this subsection, "specified facility items" means equipment, computers,  
215 computer software, copiers, tenant finishing, furniture and fixtures installed and in use at the new  
216 business facility during the taxpayer's ~~taxable~~ tax year. The taxpayer shall perfect such refund  
217 by attesting in writing to the director, subject to the penalties of perjury, the requirements  
218 prescribed in this subsection have been met and submitting any other information the director  
219 may require.

220           14. Notwithstanding any provision of law to the contrary, any taxpayer may sell, assign,  
221 exchange, convey or otherwise transfer tax credits allowed in subsection 9 of this section under  
222 the terms and conditions prescribed in subdivisions (1) and (2) of this subsection. Such taxpayer,  
223 referred to as the assignor for the purpose of this subsection, may sell, assign, exchange or  
224 otherwise transfer earned tax credits:

225           (1) For no less than seventy-five percent of the par value of such credits; and

226           (2) In an amount not to exceed one hundred percent of such earned credits. The taxpayer  
227 acquiring the earned credits referred to as the assignee for the purpose of this subsection may use  
228 the acquired credits to offset up to one hundred percent of the tax liabilities otherwise imposed  
229 by chapter 143, excluding withholding tax imposed by sections 143.191 to ~~[143.261]~~ **143.265**,  
230 or chapter 148, or in the case of an insurance company exempt from the thirty percent employee  
231 requirement of section 135.230, against any obligation imposed pursuant to section 375.916.  
232 Unused credits in the hands of the assignee may be carried forward for up to five tax periods,  
233 provided all such credits shall be claimed within ten tax periods following the tax period in  
234 which commencement of commercial operations occurred at the new business facility. The  
235 assignor shall enter into a written agreement with the assignee establishing the terms and  
236 conditions of the agreement and shall perfect such transfer by notifying the director in writing  
237 within thirty calendar days following the effective date of the transfer and shall provide any  
238 information as may be required by the director to administer and carry out the provisions of this  
239 subsection. Notwithstanding any other provision of law to the contrary, the amount received by  
240 the assignor of such tax credit shall be taxable as income of the assignor, and the difference  
241 between the amount paid by the assignee and the par value of the credits shall be taxable as  
242 income of the assignee.

          135.305. A Missouri wood energy producer shall be eligible for a tax credit on taxes  
2 otherwise due under chapter 143, except sections 143.191 to ~~[143.261]~~ **143.265**, as a production  
3 incentive to produce processed wood products in a qualified wood-producing facility using  
4 Missouri forest product residue. The tax credit to the wood energy producer shall be five dollars  
5 per ton of processed material. The credit may be claimed for a period of five years and is to be  
6 a tax credit against the tax otherwise due. No new tax credits, provided for under sections  
7 135.300 to 135.311, shall be authorized after June 30, 2020. In no event shall the aggregate  
8 amount of all tax credits allowed under sections 135.300 to 135.311 exceed six million dollars  
9 in any given fiscal year. There shall be no tax credits authorized under sections 135.300 to  
10 135.311 unless an appropriation is made for such tax credits.

          135.313. 1. Any person, firm or corporation who engages in the business of producing  
2 charcoal or charcoal products in the state of Missouri shall be eligible for a tax credit on income  
3 taxes otherwise due pursuant to chapter 143, except sections 143.191 to ~~[143.261]~~ **143.265**, as

4 an incentive to implement safe and efficient environmental controls. The tax credit shall be  
5 equal to fifty percent of the purchase price of the best available control technology equipment  
6 connected with the production of charcoal in the state of Missouri or, if the taxpayer  
7 manufactures such equipment, fifty percent of the manufacturing cost of the equipment, to and  
8 including the year the equipment is put into service. The credit may be claimed for a period of  
9 eight years beginning with the 1998 calendar year and is to be a tax credit against the tax  
10 otherwise due.

11 2. Any amount of credit which exceeds the tax due shall not be refunded but may be  
12 carried over to any subsequent ~~taxable~~ tax year, not to exceed seven years.

13 3. The charcoal producer may elect to assign to a third party the approved tax credit.  
14 Certification of assignment and other appropriate forms must be filed with the Missouri  
15 department of revenue and the department of economic development.

16 4. When applying for a tax credit, the charcoal producer specified in subsection 1 of this  
17 section shall make application for the credit to the division of environmental quality of the  
18 department of natural resources. The application shall identify the specific best available control  
19 technology equipment and the purchase price, or manufacturing cost of such equipment. The  
20 director of the department of natural resources is authorized to require permits to construct prior  
21 to the installation of best available control technology equipment and other information which  
22 he or she deems appropriate.

23 5. The director of the department of natural resources in conjunction with the department  
24 of economic development shall certify to the department of revenue that the best available  
25 control technology equipment meets the requirements to obtain a tax credit as specified in this  
26 section.

**135.760. 1. This section shall be known and may be cited as the "Missouri Earned  
2 Income Tax Credit Act".**

**3 2. For purposes of this section, the following terms mean:**

**4 (1) "Department", the department of revenue;**

**5 (2) "Eligible taxpayer", a resident individual with a filing status of single, head of  
6 household, widowed, or married filing combined who is subject to the tax imposed under  
7 chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265, and  
8 who is allowed a federal earned income tax credit under Section 32 of the Internal Revenue  
9 Code of 1986, as amended;**

**10 (3) "Tax credit", a credit against the tax otherwise due under chapter 143,  
11 excluding withholding tax imposed under sections 143.191 to 143.265.**

**12 3. For all tax years beginning on or after January 1, 2020, an eligible taxpayer shall  
13 be allowed a tax credit in an amount equal to twenty percent of the amount such taxpayer**

14 would receive under the federal earned income tax credit. The tax credit allowed by this  
15 section shall be claimed by such taxpayer at the time such taxpayer files a return and shall  
16 be applied against the income tax liability imposed by chapter 143 after reduction for all  
17 other credits allowed thereon. If the amount of the credit exceeds the tax liability, the  
18 difference shall not be refunded to the taxpayer and shall not be carried forward to any  
19 subsequent tax year.

20 4. Notwithstanding the provision of subsection 4 of section 32.057 to the contrary,  
21 the department shall determine whether any taxpayer filing a report or return with the  
22 department who did not apply for the credit authorized under this section may qualify for  
23 the credit and, if so determines a taxpayer may qualify for the credit, shall notify such  
24 taxpayer of his or her potential eligibility. In making a determination of eligibility under  
25 this section, the department shall use any appropriate and available data including, but not  
26 limited to, data available from the Internal Revenue Service, the U.S. Department of  
27 Treasury, and state income tax returns from previous tax years.

28 5. The department shall prepare an annual report containing statistical information  
29 regarding the tax credits issued under this section for the previous tax year, including the  
30 total amount of revenue expended on the earned income tax credit, the number of credits  
31 claimed, and the average value of the credits issued to taxpayers whose earned income falls  
32 within various income ranges determined by the department.

33 6. The department shall contract with one or more nonprofit group to provide  
34 notice of the earned income tax credit to eligible taxpayers. The department shall require  
35 evidence of the effectiveness of the nonprofit group, the connection with the community in  
36 which the group operates, and the ability to contact taxpayers that are unlikely to claim  
37 the federal earned income tax credit including, but not limited to, non-English speakers,  
38 the elderly, tenants, and very low-income taxpayers who do not file tax returns annually.  
39 The department shall give preference to nonprofit groups with members in low- and  
40 moderate-income areas, to nonprofit groups with at least fifty-one percent of its board of  
41 directors having low to moderate incomes and residing in target communities, and to  
42 nonprofit groups that have a record of effective door-to-door outreach for similar  
43 community projects.

44 7. The director of the department shall promulgate rules and regulations to  
45 administer the provisions of this section. Any rule or portion of a rule, as that term is  
46 defined in section 536.010, that is created under the authority delegated in this section shall  
47 become effective only if it complies with and is subject to all of the provisions of chapter  
48 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable, and  
49 if any of the powers vested with the general assembly pursuant to chapter 536 to review,



50 **to delay the effective date, or to disapprove and annul a rule are subsequently held**  
51 **unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted**  
52 **after August 28, 2019, shall be invalid and void.**

137.010. The following words, terms and phrases when used in laws governing taxation  
2 and revenue in the state of Missouri shall have the meanings ascribed to them in this section,  
3 except when the context clearly indicates a different meaning:

4 (1) "Grain and other agricultural crops in an unmanufactured condition" shall mean  
5 grains and feeds including, but not limited to, soybeans, cow peas, wheat, corn, oats, barley,  
6 kafir, rye, flax, grain sorghums, cotton, and such other products as are usually stored in grain and  
7 other elevators and on farms; but excluding such grains and other agricultural crops after being  
8 processed into products of such processing, when packaged or sacked. The term "processing"  
9 shall not include hulling, cleaning, drying, grating, or polishing;

10 (2) "Hydroelectric power generating equipment", very-low-head turbine generators with  
11 a nameplate generating capacity of at least four hundred kilowatts but not more than six hundred  
12 kilowatts and machinery and equipment used directly in the production, generation, conversion,  
13 storage, or conveyance of hydroelectric power to land-based devices and appurtenances used in  
14 the transmission of electrical energy;

15 (3) "Intangible personal property", for the purpose of taxation, shall include all property  
16 other than real property and tangible personal property, as defined by this section;

17 (4) "Real property" includes land itself, whether laid out in town lots or otherwise, and  
18 all growing crops, buildings, structures, improvements and fixtures of whatever kind thereon,  
19 hydroelectric power generating equipment, the installed poles used in the transmission or  
20 reception of electrical energy, audio signals, video signals or similar purposes, provided the  
21 owner of such installed poles is also an owner of a fee simple interest, possessor of an easement,  
22 holder of a license or franchise, or is the beneficiary of a right-of-way dedicated for public utility  
23 purposes for the underlying land; attached wires, transformers, amplifiers, substations, and other  
24 such devices and appurtenances used in the transmission or reception of electrical energy, audio  
25 signals, video signals or similar purposes when owned by the owner of the installed poles,  
26 otherwise such items are considered personal property; and stationary property used for  
27 transportation or storage of liquid and gaseous products, including, but not limited to, petroleum  
28 products, natural gas, propane or LP gas equipment, water, and sewage;

29 (5) "Tangible personal property" includes every tangible thing being the subject of  
30 ownership or part ownership whether animate or inanimate, other than money, and not forming  
31 part or parcel of real property as herein defined, but does not include household goods, furniture,  
32 wearing apparel and articles of personal use and adornment, as defined by the state tax  
33 commission, owned and used by a person in his home or dwelling place;

34       **(6) "Solar energy systems", includes any and all equipment, inverters,**  
 35 **transformers, wiring, or other devices and appurtenances used for the creation of solar**  
 36 **energy in excess of one megawatt direct current, for the purpose of selling the energy**  
 37 **created when said equipment, inverters, transformers, wiring, or other devices and**  
 38 **appurtenances are located on one contiguous piece of property.**

143.011. ~~[4.]~~ A tax is hereby imposed for every ~~[taxable]~~ tax year on the Missouri  
 2 taxable income of every resident. The tax shall be determined by applying the tax table ~~[or the~~  
 3 ~~rate]~~ provided in section 143.021, which is based upon the following rates:

4       If the Missouri taxable income is:	The tax is:
5       Not over \$1,000.00	1 1/2% of the Missouri taxable income
6       Over \$1,000 but not over \$2,000	\$15 plus 2% of excess over \$1,000
7       Over \$2,000 but not over \$3,000	\$35 plus 2 1/2% of excess over \$2,000
8       Over \$3,000 but not over \$4,000	\$60 plus 3% of excess over \$3,000
9       Over \$4,000 but not over \$5,000	\$90 plus 3 1/2% of excess over \$4,000
10      Over \$5,000 but not over \$6,000	\$125 plus 4% of excess over \$5,000
11      Over \$6,000 but not over \$7,000	\$165 plus 4 1/2% of excess over \$6,000
12      Over \$7,000 <del>[but not over \$8,000]</del>	\$210 plus 5% of excess over \$7,000
13 <del>[Over \$8,000 but not over \$9,000]</del>	<del>\$260 plus 5 1/2% of excess over \$8,000</del>
14 <del>Over \$9,000</del>	<del>\$315 plus 6% of excess over \$9,000</del>

15  
 16 ~~2. (1) Beginning with the 2017 calendar year, the top rate of tax under subsection 1 of~~  
 17 ~~this section may be reduced over a period of years. Each reduction in the top rate of tax shall be~~  
 18 ~~by one-tenth of a percent and no more than one reduction shall occur in a calendar year. The top~~  
 19 ~~rate of tax shall not be reduced below five and one-half percent. Reductions in the rate of tax~~  
 20 ~~shall take effect on January first of a calendar year and such reduced rates shall continue in effect~~  
 21 ~~until the next reduction occurs.~~

22 ~~(2) A reduction in the rate of tax shall only occur if the amount of net general revenue~~  
 23 ~~collected in the previous fiscal year exceeds the highest amount of net general revenue collected~~  
 24 ~~in any of the three fiscal years prior to such fiscal year by at least one hundred fifty million~~  
 25 ~~dollars.~~

~~26 (3) Any modification of tax rates under this subsection shall only apply to tax years that~~  
~~27 begin on or after a modification takes effect.~~  
~~28 (4) The director of the department of revenue shall, by rule, adjust the tax tables under~~  
~~29 subsection 1 of this section to effectuate the provisions of this subsection. The bracket for~~  
~~30 income subject to the top rate of tax shall be eliminated once the top rate of tax has been reduced~~  
~~31 to five and one-half of a percent.~~  
~~32 3. Beginning with the 2017 calendar year, the brackets of Missouri taxable income~~  
~~33 identified in subsection 1 of this section shall be adjusted annually by the percent increase in~~  
~~34 inflation. The director shall publish such brackets annually beginning on or after October 1,~~  
~~35 2016. Modifications to the brackets shall take effect on January first of each calendar year and~~  
~~36 shall apply to tax years beginning on or after the effective date of the new brackets.~~  
~~37 4. As used in this section, the following terms mean:~~  
~~38 (1) "CPI", the Consumer Price Index for All Urban Consumers for the United States as~~  
~~39 reported by the Bureau of Labor Statistics, or its successor index;~~  
~~40 (2) "CPI for the preceding calendar year", the average of the CPI as of the close of the~~  
~~41 twelve month period ending on August thirty-first of such calendar year;~~  
~~42 (3) "Percent increase in inflation", the percentage, if any, by which the CPI for the~~  
~~43 preceding calendar year exceeds the CPI for the year beginning September 1, 2014, and ending~~  
~~44 August 31, 2015.]~~

143.021. 1. Every resident having a taxable income shall determine his or her tax from  
2 **a tax table prescribed by the director of revenue and based upon** the rates provided in  
3 section 143.011. **The director shall publish such tax table on or before the October first**  
4 **that immediately precedes the calendar year for which the tax table shall apply.**  
5 2. There shall be no tax on a taxable income of less than one hundred dollars.  
6 3. **Beginning with the 2021 calendar year and every year thereafter, the director**  
7 **of revenue shall adjust the tax table for inflation. The adjustment shall reflect the amount**  
8 **of inflation that occurred between September 1, 2019, and the August thirty-first of the**  
9 **year that immediately precedes the year for which the tax table shall apply. Inflation shall**  
10 **be determined by using the Consumer Price Index for All Urban Consumers for the United**  
11 **States as reported by the Bureau of Labor Statistics, or its successor index.**

143.022. 1. As used in this section, "business income" means the income greater than  
2 zero arising from transactions in the regular course of all of a taxpayer's trade or business and  
3 shall be limited to the Missouri source net profit from the combination of the following:

4 (1) The total combined profit as properly reported to the Internal Revenue Service on  
5 each Schedule C, or its successor form, filed; and

6 (2) The total partnership and S corporation income or loss properly reported to the  
7 Internal Revenue Service on Part II of Schedule E, or its successor form.

8 2. In addition to all other modifications allowed by law, there shall be subtracted from  
9 the federal adjusted gross income of an individual taxpayer a percentage of such individual's  
10 business income, to the extent that such amounts are included in federal adjusted gross income  
11 when determining such individual's Missouri adjusted gross income.

12 3. In the case of an S corporation described in section 143.471 or a partnership  
13 computing the deduction allowed under subsection 2 of this section, taxpayers described in  
14 subdivision (1) or (2) of this subsection shall be allowed such deduction apportioned in  
15 proportion to their share of ownership of the business as reported on the taxpayer's Schedule K-1,  
16 or its successor form, for the tax period for which such deduction is being claimed when  
17 determining the Missouri adjusted gross income of:

18 (1) The shareholders of an S corporation as described in section 143.471;

19 (2) The partners in a partnership.

20 4. The percentage to be subtracted under subsection 2 of this section shall be increased  
21 ~~[over a period of years. Each increase in the percentage shall be]~~ by five percent ~~[and no more~~  
22 ~~than one increase shall occur]~~ in ~~[a]~~ calendar year~~[- The maximum percentage that may be~~  
23 ~~subtracted is twenty-five percent of business income. Any increase in the percentage that may~~  
24 ~~be subtracted shall take effect on January first of a calendar year]~~ **2018**, and such percentage shall  
25 continue in effect ~~[until the next percentage increase occurs. An increase shall only apply to tax~~  
26 ~~years that begin on or after the increase takes effect.~~

27 ~~5. An increase in the percentage that may be subtracted under subsection 2 of this section~~  
28 ~~shall only occur if the amount of net general revenue collected in the previous fiscal year exceeds~~  
29 ~~the highest amount of net general revenue collected in any of the three fiscal years prior to such~~  
30 ~~fiscal year by at least one hundred fifty million dollars.~~

31 ~~6. The first year that a taxpayer may make the subtraction under subsection 2 of this~~  
32 ~~section is 2017, provided that the provisions of subsection 5 of this section are met. If the~~  
33 ~~provisions of subsection 5 of this section are met, the percentage that may be subtracted in 2017~~  
34 ~~is five percent.] for successive calendar years.~~

143.071. 1. For all tax years beginning before September 1, 1993, a tax is hereby  
2 imposed upon the Missouri taxable income of corporations in an amount equal to five percent  
3 of Missouri taxable income.

4 2. For all tax years beginning on or after September 1, 1993, **and ending before**  
5 **January 1, 2020**, a tax is hereby imposed upon the Missouri taxable income of corporations in  
6 an amount equal to six and one-fourth percent of Missouri taxable income.

7           3. For all tax years beginning on or after January 1, 2020, a tax is hereby imposed  
8 upon the Missouri taxable income of corporations in an amount equal to five percent of  
9 Missouri taxable income.

10           4. The provisions of this section shall not apply to out-of-state businesses operating  
11 under sections 190.270 to 190.285.

143.116. 1. As used in this section, the following terms mean:

2           (1) "Deduction", an amount subtracted from an eligible taxpayer's Missouri  
3 adjusted gross income to determine Missouri taxable income for the tax year in which such  
4 deduction is claimed;

5           (2) "Eligible taxpayer", an individual subject to the state income tax under chapter  
6 143 who is a veteran with a total service-connected disability;

7           (3) "Loan forgiveness program", any disabled veteran student loan forgiveness  
8 program as administered by the United States Department of Education under 34 C.F.R.  
9 685.213, et. seq., or other law.

10           2. In addition to all deductions listed under this chapter, for all tax years beginning  
11 on or after January 1, 2020, an eligible taxpayer shall be allowed a deduction equal to the  
12 amount of any income from a loan forgiveness program included in the taxpayer's federal  
13 adjusted gross income.

14           3. The department of revenue may promulgate rules to implement the provisions  
15 of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that  
16 is created under the authority delegated in this section shall become effective only if it  
17 complies with and is subject to all of the provisions of chapter 536 and, if applicable,  
18 section 536.028. This section and chapter 536 are nonseverable, and if any of the powers  
19 vested with the general assembly pursuant to chapter 536 to review, to delay the effective  
20 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the  
21 grant of rulemaking authority and any rule proposed or adopted after August 28, 2019,  
22 shall be invalid and void.

143.151. For all ~~[taxable]~~ tax years beginning before January 1, 1999, a resident shall  
2 be allowed a deduction of one thousand two hundred dollars for himself or herself and one  
3 thousand two hundred dollars for his or her spouse if he or she is entitled to a deduction for such  
4 personal exemptions for federal income tax purposes. For all ~~[taxable]~~ tax years beginning on  
5 or after January 1, 1999, **and ending before January 1, 2018**, a resident shall be allowed a  
6 deduction of two thousand one hundred dollars for himself or herself and two thousand one  
7 hundred dollars for his or her spouse if he or she is entitled to a deduction for such personal  
8 exemptions for federal income tax purposes. For ~~[all tax years beginning on or after January 1,]~~  
9 **the 2017 tax year**, a resident with a Missouri adjusted gross income of less than twenty thousand

10 dollars shall be allowed an additional deduction of five hundred dollars for himself or herself and  
 11 an additional five hundred dollars for his or her spouse if he or she is entitled to a deduction for  
 12 such personal exemptions for federal income tax purposes and his or her spouse's Missouri  
 13 adjusted gross income is less than twenty thousand dollars.

143.161. 1. For all ~~taxable~~ **tax** years beginning after December 31, 1997, **and ending**  
 2 **before January 1, 2018**, a resident may deduct one thousand two hundred dollars for each  
 3 dependent for whom such resident is entitled to a dependency exemption deduction for federal  
 4 income tax purposes. In the case of a dependent who has attained sixty-five years of age on or  
 5 before the last day of the ~~taxable~~ **tax** year, if such dependent resides in the taxpayer's home or  
 6 the dependent's own home or if such dependent does not receive Medicaid or state funding while  
 7 residing in a facility licensed pursuant to chapter 198, the taxpayer may deduct an additional one  
 8 thousand dollars.

9 2. For all ~~taxable~~ **tax** years beginning on or after January 1, 1999, **and ending before**  
 10 **January 1, 2018**, a resident who qualifies as an unmarried head of household or as a surviving  
 11 spouse for federal income tax purposes may deduct an additional one thousand four hundred  
 12 dollars.

13 3. For all ~~taxable~~ **tax** years beginning on or after January 1, 2015, **and ending before**  
 14 **January 1, 2018**, for each birth for which a certificate of birth resulting in stillbirth has been  
 15 issued under section 193.165, a taxpayer may claim the exemption under subsection 1 of this  
 16 section only in the taxable year in which the stillbirth occurred, if the child otherwise would have  
 17 been a member of the taxpayer's household.

143.171. 1. For all tax years beginning on or after January 1, 1994, an individual  
 2 taxpayer shall be allowed a deduction for ~~his~~ **the taxpayer's** federal income tax liability under  
 3 Chapter 1 of the Internal Revenue Code for the same ~~taxable~~ **tax** year for which the Missouri  
 4 return is being filed, not to exceed five thousand dollars on a single taxpayer's return or ten  
 5 thousand dollars on a combined return, after reduction for all credits thereon, except the credit  
 6 for payments of federal estimated tax, the credit for the overpayment of any federal tax, and the  
 7 credits allowed by the Internal Revenue Code by Section 31 (tax withheld on wages), Section  
 8 27 (tax of foreign country and United States possessions), and Section 34 (tax on certain uses  
 9 of gasoline, special fuels, and lubricating oils). **For tax years beginning on or after September**  
 10 **1, 1993, but ending before January 1, 2020, the amount of the deduction shall not exceed**  
 11 **five thousand dollars on a single taxpayer's return or ten thousand dollars on a combined**  
 12 **returned. For tax years beginning on or after January 1, 2020, the amount of the**  
 13 **deduction shall be:**

14 **If the federal taxable income is:**

**The deduction is:**

15 **Not over \$25,000.00**

**100% of the federal tax liability**

16	<b>Over \$25,000 but not over \$50,000</b>	<b>75% of the federal tax liability</b>
17	<b>Over \$50,000 but not over \$75,000</b>	<b>50% of the federal tax liability</b>
18	<b>Over \$75,000 but not over \$100,000</b>	<b>25% of the federal tax liability</b>
19	<b>Over \$100,000 but not over \$150,000</b>	<b>10% of the federal tax liability</b>
20	<b>Over \$150,000</b>	<b>No deduction for the federal tax</b>
21		<b>liability</b>

22        2. ~~[For all tax years beginning on or after September 1, 1993,]~~ A corporate taxpayer shall  
 23 be allowed a deduction for ~~[fifty percent of]~~ **a portion of** its federal income tax liability under  
 24 Chapter 1 of the Internal Revenue Code for the same ~~[taxable]~~ **tax** year for which the Missouri  
 25 return is being filed after reduction for all credits thereon, except the credit for payments of  
 26 federal estimated tax, the credit for the overpayment of any federal tax, and the credits allowed  
 27 by the Internal Revenue Code by Section 31 (tax withheld on wages), Section 27 (tax of foreign  
 28 country and United States possessions), and Section 34 (tax on certain uses of gasoline, special  
 29 fuels and lubricating oils). **For tax years beginning on or after September 1, 1993, but**  
 30 **ending before January 1, 2020, the amount of the deduction shall not exceed five thousand**  
 31 **dollars on a corporation's tax return. For tax years beginning on or after January 1, 2020,**  
 32 **the amount of the deduction shall be:**

33	<b>If the federal taxable income is:</b>	<b>The deduction is:</b>
34	<b>Not over \$25,000.00</b>	<b>100% of the federal tax liability</b>
35	<b>Over \$25,000 but not over</b>	<b>75% of the federal tax liability</b>
36	<b>\$50,000</b>	
37	<b>Over \$50,000 but not over</b>	<b>50% of the federal tax liability</b>
38	<b>\$75,000</b>	
39	<b>Over \$75,000 but not over</b>	<b>25% of the federal tax liability</b>
40	<b>\$100,000</b>	
41	<b>Over \$100,000 but not over</b>	<b>10% of the federal tax liability</b>
42	<b>\$150,000</b>	
43	<b>Over \$150,000</b>	<b>No deduction for the federal tax</b>
44		<b>liability</b>

45           3. If a federal income tax liability for a tax year prior to the applicability of sections  
46 143.011 to 143.996 for which ~~[he]~~ **the taxpayer** was not previously entitled to a Missouri  
47 deduction is later paid or accrued, ~~[he]~~ **the taxpayer** may deduct the federal tax in the later year  
48 to the extent it would have been deductible if paid or accrued in the prior year.

          143.225. 1. The director of revenue, by regulation, may require an employer to timely  
2 remit the unpaid amount required to be deducted and withheld by section 143.191 at the end of  
3 any quarter-monthly period, only if the employer was required to deduct and withhold six  
4 thousand dollars or more in each of at least two months during the prior twelve months.

5           2. The director may increase the monthly requirement to more than six thousand dollars  
6 or otherwise narrow the application of the quarter-monthly remittance system authorized by this  
7 section. The director may not require the remittance of withheld taxes more often than monthly  
8 unless authorized by this section.

9           3. A remittance shall be timely if mailed as provided in section 143.851 within three  
10 banking days after the end of the quarter-monthly period or if received by the director or  
11 deposited in a depository designated by the director within four banking days after the end of the  
12 quarter-monthly period.

13           4. ~~[The unpaid amount shall be after a reduction for the compensation provided by~~  
14 ~~section 143.261.]~~ The unpaid amount at the end of a quarter-monthly period shall not include  
15 unpaid amounts for any prior quarter-monthly period.

16           5. For purposes of this section, "quarter-monthly period" means:

- 17           (1) The first seven days of a calendar month;  
18           (2) The eighth to fifteenth day of a calendar month;  
19           (3) The sixteenth to twenty-second day of a calendar month; and  
20           (4) The portion following the twenty-second day of a calendar month.

21           6. (1) In the case of an underpayment of any amount required to be paid pursuant to this  
22 section, an employer shall be liable for a penalty in lieu of all other penalties, interest or  
23 additions to tax imposed by this chapter for violating this section. The penalty shall be five  
24 percent of the amount of the underpayment determined under subdivision (2) of this subsection.

25           (2) The amount of the underpayment shall be the excess of:

- 26           (a) Ninety percent of the unpaid amount at the end of a quarter-monthly period; over  
27           (b) The amount, if any, of the timely remittance for the quarter-monthly period.

28           7. (1) The penalty with respect to any quarter-monthly period shall not be imposed if  
29 the employer's timely remittance for the quarter-monthly period equals or exceeds one-fourth of  
30 the average monthly withholding tax liability of the employer for the preceding calendar year.  
31 The month of highest liability and the month of lowest liability shall be excluded in computing



32 the average. This subdivision shall apply only to an employer who had a withholding tax  
33 liability for at least six months of the previous calendar year.

34 (2) The penalty shall not be imposed if the employer establishes that the failure to make  
35 a timely remittance of at least ninety percent was due to reasonable cause, and not due to willful  
36 neglect.

37 (3) The penalty shall not be imposed against any employer for the first two months the  
38 employer is obligated to make quarter-monthly remittance of withholding taxes.

39 8. Tax amounts remitted under this section shall be treated as payments on the  
40 employer's monthly return required by subsection 2 of section 143.221. Tax amounts remitted  
41 under this section shall be deemed to have been paid on the last day prescribed for filing the  
42 return. The preceding sentence shall apply in computing ~~compensation under section 143.261,~~  
43 interest, penalties and additions to tax and for purposes of all sections of chapter 143, except this  
44 section.

45 9. The director of revenue may prescribe the use of an electronic funds payment system  
46 for the payment of withholding taxes by any employer subject to the requirement of  
47 quarter-monthly remittance as provided in this section.

143.451. 1. Missouri taxable income of a corporation shall include all income derived  
2 from sources within this state.

3 2. **For all tax years beginning on or before December 31, 2019,** a corporation  
4 described in subdivision (1) of subsection 1 of section 143.441 shall include in its Missouri  
5 taxable income all income from sources within this state, including that from the transaction of  
6 business in this state and that from the transaction of business partly done in this state and partly  
7 done in another state or states. However:

8 (1) Where income results from a transaction partially in this state and partially in another  
9 state or states, and income and deductions of the portion in the state cannot be segregated, then  
10 such portions of income and deductions shall be allocated in this state and the other state or  
11 states as will distribute to this state a portion based upon the portion of the transaction in this  
12 state and the portion in such other state or states.

13 (2) The taxpayer may elect to compute the portion of income from all sources in this  
14 state in the following manner, or the manner set forth in subdivision (3) of this subsection:

15 (a) The income from all sources shall be determined as provided, excluding therefrom  
16 the figures for the operation of any bridge connecting this state with another state.

17 (b) The amount of sales which are transactions wholly in this state shall be added to one-  
18 half of the amount of sales which are transactions partly within this state and partly without this  
19 state, and the amount thus obtained shall be divided by the total sales or in cases where sales do  
20 not express the volume of business, the amount of business transacted wholly in this state shall

21 be added to one-half of the amount of business transacted partly in this state and partly outside  
22 this state and the amount thus obtained shall be divided by the total amount of business  
23 transacted, and the net income shall be multiplied by the fraction thus obtained, to determine the  
24 proportion of income to be used to arrive at the amount of Missouri taxable income. The  
25 investment or reinvestment of its own funds, or sale of any such investment or reinvestment,  
26 shall not be considered as sales or other business transacted for the determination of said  
27 fraction.

28 (c) For the purposes of this subdivision, a transaction involving the sale of tangible  
29 property is:

30 a. "Wholly in this state" if both the seller's shipping point and the purchaser's destination  
31 point are in this state;

32 b. "Partly within this state and partly without this state" if the seller's shipping point is  
33 in this state and the purchaser's destination point is outside this state, or the seller's shipping point  
34 is outside this state and the purchaser's destination point is in this state;

35 c. Not "wholly in this state" or not "partly within this state and partly without this state"  
36 only if both the seller's shipping point and the purchaser's destination point are outside this state.

37 (d) For purposes of this subdivision:

38 a. The purchaser's destination point shall be determined without regard to the FOB point  
39 or other conditions of the sale; and

40 b. The seller's shipping point is determined without regard to the location of the seller's  
41 principle office or place of business.

42 (3) The taxpayer may elect to compute the portion of income from all sources in this  
43 state in the following manner:

44 (a) The income from all sources shall be determined as provided, excluding therefrom  
45 the figures for the operation of any bridge connecting this state with another state;

46 (b) The amount of sales which are transactions in this state shall be divided by the total  
47 sales, and the net income shall be multiplied by the fraction thus obtained, to determine the  
48 proportion of income to be used to arrive at the amount of Missouri taxable income. The  
49 investment or reinvestment of its own funds, or sale of any such investment or reinvestment,  
50 shall not be considered as sales or other business transacted for the determination of said  
51 fraction;

52 (c) For the purposes of this subdivision, a transaction involving the sale of tangible  
53 property is:

54 a. "In this state" if the purchaser's destination point is in this state;

55 b. Not "in this state" if the purchaser's destination point is outside this state;

56 (d) For purposes of this subdivision, the purchaser's destination point shall be determined  
57 without regard to the FOB point or other conditions of the sale and shall not be in this state if the  
58 purchaser received the tangible personal property from the seller in this state for delivery to the  
59 purchaser's location outside this state;

60 (e) For the purposes of this subdivision, a transaction involving the sale other than the  
61 sale of tangible property is "in this state" if the taxpayer's market for the sales is in this state. The  
62 taxpayer's market for sales is in this state:

63 a. In the case of sale, rental, lease, or license of real property, if and to the extent the  
64 property is located in this state;

65 b. In the case of rental, lease, or license of tangible personal property, if and to the extent  
66 the property is located in this state;

67 c. In the case of sale of a service, if and to the extent the ultimate beneficiary of the  
68 service is located in this state and shall not be in this state if the ultimate beneficiary of the  
69 service rendered by the taxpayer or the taxpayer's designee is located outside this state; and

70 d. In the case of intangible property:

71 (i) That is rented, leased, or licensed, if and to the extent the property is used in this state  
72 by the rentee, lessee, or licensee, provided that intangible property utilized in marketing a good  
73 or service to a consumer is "used in this state" if that good or service is purchased by a consumer  
74 who is in this state. Franchise fees or royalties received for the rent, lease, license, or use of a  
75 trade name, trademark, service mark, or franchise system or provides a right to conduct business  
76 activity in a specific geographic area are "used in this state" to the extent the franchise location  
77 is in this state; and

78 (ii) That is sold, if and to the extent the property is used in this state, provided that:

79 i. A contract right, government license, or similar intangible property that authorizes the  
80 holder to conduct a business activity in a specific geographic area is "used in this state" if the  
81 geographic area includes all or part of this state;

82 ii. Receipts from intangible property sales that are contingent on the productivity, use,  
83 or disposition of the intangible property shall be treated as receipts from the rental, lease, or  
84 licensing of such intangible property under item (i) of this subparagraph; and

85 iii. All other receipts from a sales of intangible property shall be excluded from the  
86 numerator and denominator of the sales factor;

87 (f) If the state or states of assignment under paragraph (e) of this subdivision cannot be  
88 determined, the state or states of assignment shall be reasonably approximated;

89 (g) If the state of assignment cannot be determined under paragraph (e) of this  
90 subdivision or reasonably approximated under paragraph (f) of this subdivision, such sales shall  
91 be excluded from the denominator of the sales factor;

92 (h) The director may prescribe such rules and regulations as necessary or appropriate to  
93 carry out the purposes of this section.

94 (4) For purposes of this subsection, the following words shall, unless the context  
95 otherwise requires, have the following meaning:

96 (a) "Administration services" include, but are not limited to, clerical, fund or shareholder  
97 accounting, participant record keeping, transfer agency, bookkeeping, data processing, custodial,  
98 internal auditing, legal and tax services performed for an investment company;

99 (b) "Affiliate", the meaning as set forth in 15 U.S.C. Section 80a-2(a)(3)(C), as may be  
100 amended from time to time;

101 (c) "Distribution services" include, but are not limited to, the services of advertising,  
102 servicing, marketing, underwriting or selling shares of an investment company, but, in the case  
103 of advertising, servicing or marketing shares, only where such service is performed by a person  
104 who is, or in the case of a closed end company, was, either engaged in the services of  
105 underwriting or selling investment company shares or affiliated with a person that is engaged in  
106 the service of underwriting or selling investment company shares. In the case of an open end  
107 company, such service of underwriting or selling shares must be performed pursuant to a contract  
108 entered into pursuant to 15 U.S.C. Section 80a-15(b), as from time to time amended;

109 (d) "Investment company", any person registered under the federal Investment Company  
110 Act of 1940, as amended from time to time, (the act) or a company which would be required to  
111 register as an investment company under the act except that such person is exempt to such  
112 registration pursuant to Section 80a-3(c)(1) of the act;

113 (e) "Investment funds service corporation" includes any corporation or S corporation  
114 doing business in the state which derives more than fifty percent of its gross income in the  
115 ordinary course of business from the provision directly or indirectly of management, distribution  
116 or administration services to or on behalf of an investment company or from trustees, sponsors  
117 and participants of employee benefit plans which have accounts in an investment company. An  
118 investment funds service corporation shall include any corporation or S corporation providing  
119 management services as an investment advisory firm registered under Section 203 of the  
120 Investment Advisors Act of 1940, as amended from time to time, regardless of the percentage  
121 of gross revenues consisting of fees from management services provided to or on behalf of an  
122 investment company;

123 (f) "Management services" include but are not limited to, the rendering of investment  
124 advice directly or indirectly to an investment company making determinations as to when sales  
125 and purchases of securities are to be made on behalf of the investment company, or the selling  
126 or purchasing of securities constituting assets of an investment company, and related activities,  
127 but only where such activity or activities are performed:

128           a. Pursuant to a contract with the investment company entered into pursuant to 15 U.S.C.  
129 Section 80a-15(a), as from time to time amended;

130           b. For a person that has entered into such contract with the investment company; or

131           c. For a person that is affiliated with a person that has entered into such contract with an  
132 investment company;

133           (g) "Qualifying sales", gross income derived from the provision directly or indirectly of  
134 management, distribution or administration services to or on behalf of an investment company  
135 or from trustees, sponsors and participants of employee benefit plans which have accounts in an  
136 investment company. For purposes of this section, "gross income" is defined as that amount of  
137 income earned from qualifying sources without deduction of expenses related to the generation  
138 of such income;

139           (h) "Residence", presumptively the fund shareholder's mailing address on the records of  
140 the investment company. If, however, the investment company or the investment funds service  
141 corporation has actual knowledge that the fund shareholder's primary residence or principal place  
142 of business is different than the fund shareholder's mailing address such presumption shall not  
143 control. To the extent an investment funds service corporation does not have access to the  
144 records of the investment company, the investment funds service corporation may employ  
145 reasonable methods to determine the investment company fund shareholder's residence.

146           (5) Notwithstanding other provisions of law to the contrary, qualifying sales of an  
147 investment funds service corporation, or S corporation, shall be considered wholly in this state  
148 only to the extent that the fund shareholders of the investment companies, to which the  
149 investment funds service corporation, or S corporation, provide services, are resided in this  
150 state. Wholly in this state qualifying sales of an investment funds service corporation, or S  
151 corporation, shall be determined as follows:

152           (a) By multiplying the investment funds service corporation's total dollar amount of  
153 qualifying sales from services provided to each investment company by a fraction, the numerator  
154 of which shall be the average of the number of shares owned by the investment company's fund  
155 shareholders resided in this state at the beginning of and at the end of the investment  
156 company's taxable year that ends with or within the investment funds service corporation's  
157 taxable year, and the denominator of which shall be the average of the number of shares owned  
158 by the investment company's fund shareholders everywhere at the beginning of and at the end  
159 of the investment company's taxable year that ends with or within the investment funds service  
160 corporation's taxable year;

161           (b) A separate computation shall be made to determine the wholly in this state qualifying  
162 sales from each investment company. The qualifying sales for each investment company shall  
163 be multiplied by the respective percentage of each fund, as calculated pursuant to paragraph (a)

164 of this subdivision. The product of this equation shall result in the wholly in this state qualifying  
165 sales. The qualifying sales for each investment company which are not wholly in this state will  
166 be considered wholly without this state;

167 (c) To the extent an investment funds service corporation has sales which are not  
168 qualifying sales, those nonqualified sales shall be apportioned to this state based on the  
169 methodology utilized by the investment funds service corporation without regard to this  
170 subdivision.

171 **(6) Notwithstanding the Multistate Tax Compact, sections 32.200 to 32.240; this**  
172 **section; and section 143.461 to the contrary, sales and business transactions shall not**  
173 **include any intercompany transactions between corporations of an affiliated group that**  
174 **file a consolidated income tax return in this state. For purposes of this subdivision,**  
175 **"affiliated group" has the same meaning as that term is defined under 26. U.S.C. Section**  
176 **1504(a) and "intercompany transaction" has the same meaning as that term is defined**  
177 **under 26 C.F.R. Section 1.1502-13.**

178 3. Any corporation described in subdivision (1) of subsection 1 of section 143.441  
179 organized in this state or granted a permit to operate in this state for the transportation or care  
180 of passengers shall report its gross earnings within the state on intrastate business and shall also  
181 report its gross earnings on all interstate business done in this state which report shall be subject  
182 to inquiry for the purpose of determining the amount of income to be included in Missouri  
183 taxable income. The previous sentence shall not apply to a railroad.

184 4. A corporation described in subdivision (2) of subsection 1 of section 143.441 shall  
185 include in its Missouri taxable income all income arising from all sources in this state and all  
186 income from each transportation service wholly within this state, from each service where the  
187 only lines of such corporation used are those in this state, and such proportion of revenue from  
188 each service where the facilities of such corporation in this state and in another state or states are  
189 used, as the mileage used over the lines of such corporation in the state shall bear to the total  
190 mileage used over the lines of such corporation. The taxpayer may elect to compute the portion  
191 of income from all sources within this state in the following manner:

192 (1) The income from all sources shall be determined as provided;

193 (2) The amount of investment of such corporation on December thirty-first of each year  
194 in this state in fixed transportation facilities, real estate and improvements, plus the value on  
195 December thirty-first of each year of any fixed transportation facilities, real estate and  
196 improvements in this state leased from any other railroad shall be divided by the sum of the total  
197 amount of investment of such corporation on December thirty-first of each year in fixed  
198 transportation facilities, real estate and improvements, plus the value on December thirty-first  
199 of each year, of any fixed transportation facilities, real estate and improvements leased from any

200 other railroad. Where any fixed transportation facilities, real estate or improvements are leased  
201 by more than one railroad, such portion of the value shall be used by each railroad as the rental  
202 paid by each shall bear to the rental paid by all lessees. The income shall be multiplied by the  
203 fraction thus obtained to determine the proportion to be used to arrive at the amount of Missouri  
204 taxable income.

205         5. A corporation described in subdivision (3) of subsection 1 of section 143.441 shall  
206 include in its Missouri taxable income one-half of the net income from the operation of a bridge  
207 between this and another state. If any such bridge is owned or operated by a railroad corporation  
208 or corporations, or by a corporation owning a railroad corporation using such bridge, then the  
209 figures for operation of such bridge may be included in the return of such railroad or railroads;  
210 or if such bridge is owned or operated by any other corporation which may now or hereafter be  
211 required to file an income tax return, one-half of the income or loss to such corporation from  
212 such bridge may be included in such return by adding or subtracting same to or from another net  
213 income or loss shown by the return.

214         6. A corporation described in subdivision (4) of subsection 1 of section 143.441 shall  
215 include in its Missouri taxable income all income arising from all sources within this state.  
216 Income shall include revenue from each telephonic or telegraphic service rendered wholly within  
217 this state; from each service rendered for which the only facilities of such corporation used are  
218 those in this state; and from each service rendered over the facilities of such corporation in this  
219 state and in other state or states, such proportion of such revenue as the mileage involved in this  
220 state shall bear to the total mileage involved over the lines of said company in all states. The  
221 taxpayer may elect to compute the portion of income from all sources within this state in the  
222 following manner:

223             (1) The income from all sources shall be determined as provided;

224             (2) The amount of investment of such corporation on December thirty-first of each year  
225 in this state in telephonic or telegraphic facilities, real estate and improvements thereon, shall be  
226 divided by the amount of the total investment of such corporation on December thirty-first of  
227 each year in telephonic or telegraphic facilities, real estate and improvements. The income of  
228 the taxpayer shall be multiplied by **the** fraction thus obtained to determine the proportion to be  
229 used to arrive at the amount of Missouri taxable income.

230         7. From the income determined in subsections 2, 3, 4, 5 and 6 of this section to be from  
231 all sources within this state shall be deducted such of the deductions for expenses in determining  
232 Missouri taxable income as were incurred in this state to produce such income and all losses  
233 actually sustained in this state in the business of the corporation.

234         8. If a corporation derives only part of its income from sources within Missouri, its  
235 Missouri taxable income shall only reflect the effect of the following listed deductions to the

236 extent applicable to Missouri. The deductions are: (a) its deduction for federal income taxes  
237 pursuant to section 143.171, and (b) the effect on Missouri taxable income of the deduction for  
238 net operating loss allowed by Section 172 of the Internal Revenue Code. The extent applicable  
239 to Missouri shall be determined by multiplying the amount that would otherwise affect Missouri  
240 taxable income by the ratio for the year of the Missouri taxable income of the corporation for the  
241 year divided by the Missouri taxable income for the year as though the corporation had derived  
242 all of its income from sources within Missouri. For the purpose of the preceding sentence,  
243 Missouri taxable income shall not reflect the listed deductions.

244 9. Any investment funds service corporation organized as a corporation or S corporation  
245 which has any shareholders resided in this state shall be subject to Missouri income tax as  
246 provided in this chapter.

247 10. The provisions of this section do not impact any other apportionment election  
248 available to a taxpayer under Missouri statutes **unless explicitly stated in this section.**

**143.456. 1. As used in this section, unless the context otherwise requires:**

2 **(1) "Apportionable income" means:**

3 **(a) All income that is apportionable under the Constitution of the United States and**  
4 **is not allocated under the laws of this state, including:**

5 **a. Income arising from transactions and activity in the regular course of the**  
6 **taxpayer's trade or business; and**

7 **b. Income arising from tangible and intangible property if the acquisition,**  
8 **management, employment, development or disposition of the property is or was related to**  
9 **the operation of the taxpayer's trade or business; and**

10 **(b) Any income that would be allocable to this state under the Constitution of the**  
11 **United States, but that is apportioned rather than allocated under the laws of this state;**

12 **(2) "Commercial domicile" means the principal place from which the trade or**  
13 **business of the taxpayer is directed or managed;**

14 **(3) "Financial organization" means any bank, trust company, savings bank,**  
15 **industrial bank, land bank, safe deposit company, private banker, savings and loan**  
16 **association, credit union, cooperative bank, small loan company, sales finance company,**  
17 **investment company, or any type of insurance company;**

18 **(4) "Non-apportionable income" means all income other than apportionable**  
19 **income;**

20 **(5) "Public utility" means any business entity:**

21 **(a) Which owns or operates any plant, equipment, property, franchise, or license**  
22 **for the transmission of communications, transportation of goods or persons, except by**



23 pipeline, or the production, transmission, sale, delivery, or furnishing of electricity, water  
24 or steam; and

25 (b) Whose rates of charges for goods or services have been established or approved  
26 by a federal, state or local government or governmental agency;

27 (6) "Receipts" means all gross receipts of the taxpayer that are not allocated under  
28 paragraphs of this section and that are received from transactions and activity in the  
29 regular course of the taxpayer's trade or business; except that receipts of a taxpayer from  
30 hedging transactions and from the maturity, redemption, sale, exchange, loan or other  
31 disposition of cash or securities, shall be excluded.

32 2. For all tax years beginning on or after January 1, 2020, any corporation having  
33 income from business activity which is taxable both within and without this state shall  
34 allocate and apportion its net income as provided in this section.

35 3. For purposes of allocation and apportionment of income under this section, a  
36 corporation is taxable in another state if:

37 (1) In that state it is subject to a net income tax, a franchise tax measured by net  
38 income, a franchise tax for the privilege of doing business, or a corporate stock tax; or

39 (2) That state has jurisdiction to subject the corporation to a net income tax  
40 regardless of whether, in fact, the state does or does not do so.

41 4. Rents and royalties from real or tangible personal property, capital gains,  
42 interest, dividends or patent or copyright royalties, to the extent that they constitute  
43 nonapportionable income, shall be allocated as provided in subsections 5 through 8 of this  
44 section.

45 5. (1) Net rents and royalties from real property located in this state are allocable  
46 to this state.

47 (2) Net rents and royalties from tangible personal property are allocable to this  
48 state:

49 (a) If and to the extent the property is utilized in this state, or

50 (b) In their entirety if the corporation's commercial domicile is in this state and the  
51 corporation is not organized under the laws of or taxable in the state in which the property  
52 is utilized.

53 (3) The extent of utilization of tangible personal property in a state is determined  
54 by multiplying the rents and royalties by a fraction, the numerator of which is the number  
55 of days of physical location of the property in the state during the rental or royalty period  
56 in the taxable year and the denominator of which is the number of days of physical location  
57 of the property everywhere during all rental or royalty periods in the taxable year. If the  
58 physical location of the property during the rental or royalty period is unknown or

59 unascertainable by the corporation, tangible personal property is utilized in the state in  
60 which the property was located at the time the rental or royalty payer obtained possession.

61       6. (1) Capital gains and losses from sales of real property located in this state are  
62 allocable to this state.

63       (2) Capital gains and losses from sales of tangible personal property are allocable  
64 to this state if:

65       (a) The property had a situs in this state at the time of the sale; or

66       (b) The corporation's commercial domicile is in this state and the corporation is not  
67 taxable in the state in which the property had a situs.

68       (3) Capital gains and losses from sales of intangible personal property are allocable  
69 to this state if the corporation's commercial domicile is in this state.

70       7. Interest and dividends are allocable to this state if the corporation's commercial  
71 domicile is in this state.

72       8. (1) Patent and copyright royalties are allocable to this state if and to the extent  
73 that:

74       (a) The patent or copyright is utilized by the payer in this state; or

75       (b) The patent or copyright is utilized by the payer in a state in which the  
76 corporation is not taxable and the corporation's commercial domicile is in this state.

77       (2) A patent is utilized in a state to the extent that it is employed in production,  
78 fabrication, manufacturing, or other processing in the state or to the extent that a patented  
79 product is produced in the state. If the basis of receipts from patent royalties does not  
80 permit allocation to states or if the accounting procedures do not reflect states of  
81 utilization, the patent is utilized in the state in which the taxpayer's commercial domicile  
82 is located.

83       (3) A copyright is utilized in a state to the extent that printing or other publication  
84 originates in the state. If the basis of receipts from copyright royalties does not permit  
85 allocation to states or if the accounting procedures do not reflect states of utilization, the  
86 copyright is utilized in the state in which the corporation's commercial domicile is located.

87       9. All apportionable income shall be apportioned to this state by multiplying the  
88 income by a fraction, the numerator of which is the total receipts of the taxpayer in this  
89 state during the tax period and the denominator of which is the total receipts of the  
90 taxpayer everywhere during the tax period.

91       10. Receipts from the sale of tangible personal property are in this state if:

92       (1) The property is delivered or shipped to a purchaser, other than the United States  
93 Government, within this state regardless of the f.o.b. point or other conditions of the sale;  
94 or

(2) The property is shipped from an office, store, warehouse, factory, or other place of storage in this state and:

(a) The purchaser is the United States Government; or

(b) The corporation is not taxable in the state of the purchaser.

11. (1) Receipts, other than receipts described in subsection 10 of this section, are in this state if the corporation's market for the sales is in this state. The corporation's market for sales is in this state in the case of:

(a) Sale, rental, lease or license of real property, if and to the extent the property is located in this state;

(b) Rental, lease or license of tangible personal property, if and to the extent the property is located in this state;

(c) Sale of a service, if and to the extent the service is delivered to a location in this state; and

(d) Intangible property, that is:

a. Rented, leased, or licensed, if and to the extent the property is used in this state, provided that intangible property utilized in marketing a good or service to a consumer is "used in this state" if that good or service is purchased by a consumer who is in this state; and

b. Sold, if and to the extent the property is used in this state, provided that:

(i) A contract right, government license, or similar intangible property that authorizes the holder to conduct a business activity in a specific geographic area is "used in this state" if the geographic area includes all or part of this state;

(ii) Receipts from intangible property sales that are contingent on the productivity, use, or disposition of the intangible property shall be treated as receipts from the rental, lease or licensing of such intangible property under subparagraph a. of paragraph (d) of subdivision (1) of this subsection; and

(iii) All other receipts from a sale of intangible property shall be excluded from the numerator and denominator of the receipts factor.

(2) If the state or states of assignment under subdivision (1) of this subsection cannot be determined, the state or states of assignment shall be reasonably approximated.

(3) If the corporation is not taxable in a state to which a receipt is assigned under subdivision (1) or (2) of this subsection, or if the state of assignment cannot be determined under subdivision (1) of this subsection or reasonably approximated under subdivision (2) of this subsection, such receipt shall be excluded from the numerator and denominator of the receipts factor.

(4) The director may prescribe regulations as necessary or appropriate to carry out the purposes of this section.

12. (1) If the allocation and apportionment provisions of this section do not fairly represent the extent of the taxpayer's business activity in this state, the taxpayer may petition for or the tax administrator may require, in respect to all or any part of the taxpayer's business activity, if reasonable:

(a) Separate accounting;

(b) The inclusion of one or more additional factors which will fairly represent the corporation's business activity in this state; or

(c) The employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.

(2) (a) If the allocation and apportionment provisions of this section do not fairly represent the extent of business activity in this state of corporations engaged in a particular industry or in a particular transaction or activity, the tax administrator may, in addition to the authority provided in subdivision (1) of this subsection, establish appropriate rules or regulations for determining alternative allocation and apportionment methods for such taxpayers.

(b) A regulation adopted pursuant to this section shall be applied uniformly, except that with respect to any corporation to whom such regulation applies, the corporation may petition for, or the director may require, adjustment pursuant to subdivision (1) of subsection 12 of this section.

(3) The party petitioning for, or the director requiring, the use of any method to effectuate an equitable allocation and apportionment of the corporation's income pursuant to subdivision (1) of this subsection must prove:

(a) That the allocation and apportionment provisions of this section do not fairly represent the extent of the corporation's business activity in this state; and

(b) That the alternative to such provisions is reasonable.

The same burden of proof shall apply whether the corporation is petitioning for, or the director is requiring, the use of any reasonable method to effectuate an equitable allocation and apportionment of the corporation's income. Notwithstanding the previous sentence, if the director can show that in any two of the prior five tax years, the corporation had used an allocation or apportionment method at variance with its allocation or apportionment method or methods used for such other tax years, then the director shall not bear the burden of proof in imposing a different method pursuant to subdivision (1) of this subsection.

(4) If the director requires any method to effectuate an equitable allocation and apportionment of the corporation's income, the director cannot impose any civil or criminal penalty with reference to the tax due that is attributable to the taxpayer's reasonable reliance solely on the allocation and apportionment provisions of this section.

(5) A corporation that has received written permission from the director to use a reasonable method to effectuate an equitable allocation and apportionment of the corporation's income shall not have that permission revoked with respect to transactions and activities that have already occurred unless there has been a material change in, or a material misrepresentation of, the facts provided by the corporation upon which the director reasonably relied.

13. For purposes of this subsection, the following words shall, unless the context otherwise requires, have the following meaning:

(1) "Administration services" include, but are not limited to, clerical, fund or shareholder accounting, participant record keeping, transfer agency, bookkeeping, data processing, custodial, internal auditing, legal and tax services performed for an investment company;

(2) "Affiliate", the meaning as set forth in 15 U.S.C. section 80a-2(a)(3)(C), as may be amended from time to time;

(3) "Distribution services" include, but are not limited to, the services of advertising, servicing, marketing, underwriting or selling shares of an investment company, but, in the case of advertising, servicing or marketing shares, only where such service is performed by a person who is, or in the case of a closed end company, was, either engaged in the services of underwriting or selling investment company shares or affiliated with a person that is engaged in the service of underwriting or selling investment company shares. In the case of an open end company, such service of underwriting or selling shares must be performed pursuant to a contract entered into under 15 U.S.C. section 80a-15(b), as may be amended from time to time;

(4) "Investment company", any person registered under the federal investment company act of 1940, as amended from time to time, or a company which would be required to register as an investment company under the act except that such person is exempt to such registration pursuant to section 80a-3(c)(1) of the act;

(5) "Investment funds service corporation" includes any corporation or S corporation doing business in the state which derives more than fifty percent of its gross income in the ordinary course of business from the provision directly or indirectly of management, distribution or administration services to or on behalf of an investment company or from trustees, sponsors and participants of employee benefit plans which have

accounts in an investment company. An investment funds service corporation shall include any corporation or S corporation providing management services as an investment advisory firm registered under section 203 of the investment advisors act of 1940, as may be amended from time to time, regardless of the percentage of gross revenues consisting of fees from management services provided to or on behalf of an investment company;

(6) "Management services" include but are not limited to, the rendering of investment advice directly or indirectly to an investment company making determinations as to when sales and purchases of securities are to be made on behalf of the investment company, or the selling or purchasing of securities constituting assets of an investment company, and related activities, but only where such activity or activities are performed:

(a) Pursuant to a contract with the investment company entered into under 15 U.S.C. section 80a-15(a), as may be amended from time to time;

(b) For a person that has entered into such contract with the investment company; or

(c) For a person that is affiliated with a person that has entered into such contract with an investment company;

(7) "Qualifying sales", gross income derived from the provision directly or indirectly of management, distribution or administration services to or on behalf of an investment company or from trustees, sponsors and participants of employee benefit plans which have accounts in an investment company. For purposes of this section, "gross income" is defined as that amount of income earned from qualifying sources without deduction of expenses related to the generation of such income;

(8) "Residence", presumptively the fund shareholder's mailing address on the records of the investment company. If, however, the investment company or the investment funds service corporation has actual knowledge that the fund shareholder's primary residence or principal place of business is different than the fund shareholder's mailing address such presumption shall not control. To the extent an investment funds service corporation does not have access to the records of the investment company, the investment funds service corporation may employ reasonable methods to determine the investment company fund shareholder's residence.

14. Notwithstanding other provisions of law to the contrary, qualifying sales of an investment funds service corporation, or S corporation, shall be considered wholly in this state only to the extent that the fund shareholders of the investment companies, to which the investment funds service corporation, or S corporation, provide services, are resided in this state. Wholly in this state qualifying sales of an investment funds service corporation, or S corporation, shall be determined as follows:

(1) By multiplying the investment funds service corporation's total dollar amount of qualifying sales from services provided to each investment company by a fraction, the numerator of which shall be the average of the number of shares owned by the investment company's fund shareholders resided in this state at the beginning of and at the end of the investment company's taxable year that ends with or within the investment funds service corporation's taxable year, and the denominator of which shall be the average of the number of shares owned by the investment company's fund shareholders everywhere at the beginning of and at the end of the investment company's taxable year that ends with or within the investment funds service corporation's taxable year;

(2) A separate computation shall be made to determine the wholly in this state qualifying sales from each investment company. The qualifying sales for each investment company shall be multiplied by the respective percentage of each fund, as calculated pursuant to subdivision (1) of this subsection. The product of this equation shall result in the wholly in this state qualifying sales. The qualifying sales for each investment company which are not wholly in this state will be considered wholly without this state;

(3) To the extent an investment funds service corporation has sales which are not qualifying sales, those nonqualified sales shall be apportioned to this state based on the methodology utilized by the investment funds service corporation without regard to this subdivision.

15. Any corporation described in subdivision (1) of subsection 1 of section 143.441 organized in this state or granted a permit to operate in this state for the transportation or care of passengers shall report its gross earnings within the state on intrastate business and shall also report its gross earnings on all interstate business done in this state. Such report shall be subject to inquiry for the purpose of determining the amount of income to be included in Missouri taxable income. This subsection shall not apply to a railroad.

16. A corporation described in subdivision (2) of subsection 1 of section 143.441 shall include in its Missouri taxable income all income arising from all sources in this state and all income from each transportation service wholly within this state, from each service where the only lines of such corporation used are those in this state, and such proportion of revenue from each service where the facilities of such corporation in this state and in another state or states are used, as the mileage used over the lines of such corporation in the state shall bear to the total mileage used over the lines of such corporation. The taxpayer may elect to compute the portion of income from all sources within this state in the following manner:

(1) The income from all sources shall be determined as provided;

(2) The amount of investment of such corporation on December thirty-first of each year in this state in fixed transportation facilities, real estate and improvements, plus the value on December thirty-first of each year of any fixed transportation facilities, real estate and improvements in this state leased from any other railroad shall be divided by the sum of the total amount of investment of such corporation on December thirty-first of each year in fixed transportation facilities, real estate and improvements, plus the value on December thirty-first of each year, of any fixed transportation facilities, real estate and improvements leased from any other railroad. Where any fixed transportation facilities, real estate or improvements are leased by more than one railroad, such portion of the value shall be used by each railroad as the rental paid by each shall bear to the rental paid by all lessees. The income shall be multiplied by the fraction thus obtained to determine the proportion to be used to arrive at the amount of Missouri taxable income.

17. A corporation described in subdivision (3) of subsection 1 of section 143.441 shall include in its Missouri taxable income one-half of the net income from the operation of a bridge between this and another state. If any such bridge is owned or operated by a railroad corporation or corporations, or by a corporation owning a railroad corporation using such bridge, then the figures for operation of such bridge may be included in the return of such railroad or railroads; or if such bridge is owned or operated by any other corporation which may now or hereafter be required to file an income tax return, one-half of the income or loss to such corporation from such bridge may be included in such return by adding or subtracting the same to or from another net income or loss shown by the return.

18. A corporation described in subdivision (4) of subsection 1 of section 143.441 shall include in its Missouri taxable income all income arising from all sources within this state. Income shall include revenue from each telephonic or telegraphic service rendered wholly within this state; from each service rendered for which the only facilities of such corporation used are those in this state; and from each service rendered over the facilities of such corporation in this state and in other state or states, such proportion of such revenue as the mileage involved in this state shall bear to the total mileage involved over the lines of said company in all states. The taxpayer may elect to compute the portion of income from all sources within this state in the following manner:

(1) The income from all sources shall be determined as provided;

(2) The amount of investment of such corporation on December thirty-first of each year in this state in telephonic or telegraphic facilities, real estate and improvements thereon, shall be divided by the amount of the total investment of such corporation on December thirty-first of each year in telephonic or telegraphic facilities, real estate and



308 improvements. The income of the taxpayer shall be multiplied by the fraction thus  
309 obtained to determine the proportion to be used to arrive at the amount of Missouri  
310 taxable income.

311 **19. From the income determined in subsections 2, 3, 4, 5 and 6 of this section to be**  
312 **from all sources within this state shall be deducted such of the deductions for expenses in**  
313 **determining Missouri taxable income as were incurred in this state to produce such income**  
314 **and all losses actually sustained in this state in the business of the corporation.**

315 **20. If a corporation derives only part of its income from sources within Missouri,**  
316 **its Missouri taxable income shall only reflect the effect on Missouri taxable income of the**  
317 **deduction for net operating loss allowed by section 172 of the Internal Revenue Code. The**  
318 **extent applicable to Missouri shall be determined by multiplying the amount that would**  
319 **otherwise affect Missouri taxable income by the ratio for the year of the Missouri taxable**  
320 **income of the corporation for the year divided by the Missouri taxable income for the year**  
321 **as though the corporation had derived all of its income from sources within Missouri. For**  
322 **the purpose of the preceding sentence, Missouri taxable income shall not reflect the**  
323 **deduction.**

324 **21. Any investment funds service corporation organized as a corporation or S**  
325 **corporation which has any shareholders resided in this state shall be subject to**  
326 **Missouri income tax as provided in this chapter.**

143.461. 1. A corporation shall elect to determine income applicable to this state by  
2 multiplying the total income from all sources by the fraction determined in the manner in section  
3 143.451; first, by filing written notice with the director of revenue on or before the due date of  
4 the return (including extensions of time) of the taxpayer's election, or, second, by failing to keep  
5 its books and records in such manner as to show the income applicable to this state, including  
6 gross income and deductions applicable thereto.

7 2. If the corporation shall keep its books and records so as to show by any other method  
8 of allocation between this state and other states involved of income from transactions partially  
9 within and partially without this state, including gross income and deductions applicable thereto,  
10 and such method shows the income applicable to this state, including gross income and  
11 deductions applicable thereto, then it may, on or before sixty days before the end of any taxable  
12 year, petition the director of revenue, in writing, to be permitted in its return required to be filed  
13 to apportion to this state according to the method shown by such books or records. If the director  
14 of revenue finds that such method does show the income applicable to this state including gross  
15 income and the deductions applicable thereto, he shall notify the corporation, at least thirty days  
16 prior to the last day on which such corporation's return for that taxable year is to be filed, that it

17 may use that method as long as such method shows the income applicable to this state, including  
18 gross income and deductions applicable thereto.

19 3. The corporation shall cease using such method whenever the director of revenue finds  
20 and notifies such corporation on or before ninety days before the end of the taxable year, that  
21 such method does not so show. Upon and after such revocation the corporation shall be  
22 permitted to petition to use another method of allocation that will show such income including  
23 gross income and deductions applicable thereto as though no petition had ever been filed.

24 4. Failure, after a method has been revoked by the director of revenue, to submit a  
25 method which the director of revenue finds will show such income applicable to this state  
26 including gross income and deductions applicable thereto, on or before sixty days before the end  
27 of any taxable year, or failure to make a return on the basis, which has been approved by the  
28 director of revenue on petition of the corporation and which stands unrevoked, shall constitute  
29 an election to accept the determination of income applicable to this state by multiplying the total  
30 income from all sources by the fraction determined in the manner set forth in section 143.451.

31 **5. If the allocation and apportionment provisions of section 143.456 or this section**  
32 **do not fairly represent the extent of the taxpayer's business activity in this state , the**  
33 **taxpayer may petition for or the tax administrator may require, in respect to all or any**  
34 **part of the taxpayer's business activity, if reasonable:**

35 (1) **Separate accounting;**

36 (2) **The inclusion of one or more additional factors which will fairly represent the**  
37 **taxpayer's business activity in this state; or**

38 (3) **The employment of any other method to effectuate an equitable allocation and**  
39 **apportionment of the taxpayer's income.**

144.008. Notwithstanding the provisions of section 1.140 to the contrary, the provisions  
2 of sections 32.087, 144.020, 144.021, [144.069,] 144.071, 144.440, 144.450, 144.455, 144.525,  
3 144.610, 144.613, and 144.615, as amended by this act, shall be nonseverable, and if any  
4 provision is for any reason held to be invalid, such decision shall invalidate all of the remaining  
5 provisions of sections 32.087, 144.020, 144.021, [144.069,] 144.071, 144.440, 144.450, 144.455,  
6 144.525, 144.610, 144.613, and 144.615, as amended by this act.

144.010. [1-] The following words, terms, and phrases when used in [sections 144.010  
2 to 144.525] **this chapter shall** have the meanings ascribed to them in this section, except when  
3 the context indicates a different meaning:

4 (1) "Admission" includes seats and tables, reserved or otherwise, and other similar  
5 accommodations and charges made therefor and amount paid for admission, exclusive of any  
6 admission tax imposed by the federal government or by sections 144.010 to 144.525;

7           (2) "Advertising and promotional direct mail", printed material that meets the  
8 definition of direct mail, the primary purpose of which is to attract public attention to a  
9 product, person, business, or organization or to attempt to sell, popularize, or secure  
10 financial support for a product, person, business, or organization. As used in this  
11 subdivision, the word "product" means tangible personal property, a product transferred  
12 electronically, or a service;

13           (3) "Agreement", the streamlined sales and use tax agreement, as amended from  
14 time to time;

15           (4) "Air-to-ground radiotelephone service", a radio service, as that term is defined  
16 in 47 C.F.R. Section 22.99, in which common carriers are authorized to offer and provide  
17 radio telecommunications service for hire to subscribers in aircraft;

18           (5) "Alcoholic beverages", beverages that are suitable for human consumption and  
19 contain one-half of one percent or more of alcohol by volume;

20           (6) "Ancillary services", services that are associated with or incidental to the  
21 provisions of telecommunications services including, but not limited to, detailed  
22 telecommunications billing, directory assistance, vertical service, and voice mail services.  
23 "Ancillary services" shall not include specified digital products, digital audio-visual works,  
24 digital audio works, or digital books;

25           (7) "Appliance", clothes washers and dryers, water heaters, trash compactors,  
26 dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators,  
27 and freezers;

28           (8) "Bottled water", water that is placed in a safety-sealed container or package for  
29 human consumption. Bottled water is calorie free and shall not contain sweeteners or  
30 other additives except that it may contain:

31           (a) Antimicrobial agents;

32           (b) Carbonation;

33           (c) Fluoride;

34           (d) Oxygen;

35           (e) Preservatives;

36           (f) Vitamins, minerals, and electrolytes; or

37           (g) Only those flavors, extracts, or essences derived from a spice or fruit.

38  
39 "Bottled water" includes water that is delivered to the buyer in a reusable container that  
40 is not sold with the water;

41           (9) "Bundled transaction":

(a) The retail sale of two or more products where the products are otherwise distinct and identifiable, and the products are sold for one nonitemized price. A bundled transaction shall not include the sale of real property, services to real property, or any products in which the sales price varies or is negotiable based on the selection by the purchaser of the products included in the transaction;

(b) As used in this subdivision, the term "distinct and identifiable products" shall not include:

a. Packaging, such as containers, boxes, sacks, bags, and bottles, or other materials, such as wrapping, labels, tags, and instruction guides, that accompany the retail sale of the products and are incidental or immaterial to the retail sale thereof;

b. A product provided free of charge with the required purchase of another product. A product is provided free of charge if the sales price of the product purchased does not vary depending on the inclusion of the product provided free of charge; or

c. Items included in the definition of the term "sales price";

(c) As used in this subdivision, the term "one nonitemized price" shall not include a price that is separately identified by product on binding sales or other supporting sales-related documentation made available to the customer in paper or electronic form including, but not limited to, an invoice, bill of sale, receipt, contract, service agreement, lease agreement, periodic notice of rates and services, rate card, or price list; and

(d) A transaction that otherwise meets the definition of a bundled transaction as defined in this subdivision shall not constitute a bundled transaction if it is:

a. A retail sale of tangible personal property and a service if the tangible personal property is essential to the use of the service and is provided exclusively in connection with the service, and the true object of the transaction is the service;

b. A retail sale of services if one service is provided that is essential to the use of receipt of a second service, the first service is provided exclusively in connection with the second service, and the true object of the transaction is the second service;

c. A transaction that includes taxable products and nontaxable products and the sales price of the taxable products is de minimis. "De minimis" means the sales price of the taxable product is ten percent or less of the total sales price of the bundled products. Sellers shall use the sales price of the products to determine if the taxable products are de minimis. Sellers shall use the full term of a service contract to determine if the taxable products are de minimis; or

d. A retail sale of exempt tangible personal property and taxable tangible personal property if:

77           **(i) The transaction included food and food ingredients, drugs, durable medical**  
78 **equipment, mobility-enhancing equipment, over-the-counter drugs, prosthetic devices, or**  
79 **medical supplies; and**

80           **(ii) The seller's purchase price or sales price of the taxable tangible personal**  
81 **property is fifty percent or less of the total sales price of the bundled tangible personal**  
82 **property. Sellers shall not use a combination of the purchase price and sales price of the**  
83 **tangible personal property if making the fifty percent determination for a transaction;**

84           **(10) "Business"** includes any activity engaged in by any person, or caused to be engaged  
85 in by him, with the object of gain, benefit or advantage, either direct or indirect, and the  
86 classification of which business is of such character as to be subject to the terms of sections  
87 144.010 to 144.525. ~~[A person is "engaging in business" in this state for purposes of sections~~  
88 ~~144.010 to 144.525 if such person "engages in business in this state" or "maintains a place of~~  
89 ~~business in this state" under section 144.605.]~~ The isolated or occasional sale of tangible  
90 personal property, service, substance, or thing, by a person not engaged in such business, does  
91 not constitute engaging in business within the meaning of sections 144.010 to 144.525 unless  
92 the total amount of the gross receipts from such sales, exclusive of receipts from the sale of  
93 tangible personal property by persons which property is sold in the course of the partial or  
94 complete liquidation of a household, farm or nonbusiness enterprise, exceeds three thousand  
95 dollars in any calendar year. The provisions of this subdivision shall not be construed to make  
96 any sale of property which is exempt from sales tax or use tax on June 1, 1977, subject to that  
97 tax thereafter;

98           ~~[(3)]~~ **(11) "Calendar quarter", the period of three consecutive calendar months**  
99 **ending on March thirty-first, June thirtieth, September thirtieth, or December thirty-first;**

100           **(12) "Call-by-call basis", any method of charging for telecommunications services**  
101 **in which the price is measured by individual calls;**

102           **(13) "Candy", a preparation of sugar, honey, or other natural or artificial**  
103 **sweeteners in combination with chocolate, fruits, nuts, or other ingredients or flavorings**  
104 **in the form of bars, drops, or pieces. "Candy" shall not include any preparation**  
105 **containing flour and shall not require refrigeration;**

106           **(14) "Captive wildlife", includes but is not limited to exotic partridges, gray partridge,**  
107 **northern bobwhite quail, ring-necked pheasant, captive waterfowl, captive white-tailed deer,**  
108 **captive elk, and captive furbearers held under permit issued by the Missouri department of**  
109 **conservation for hunting purposes. The provisions of this subdivision shall not apply to sales**  
110 **tax on a harvested animal;**

111           **(15) "Certified automated system" or "CAS", software certified under the**  
112 **streamlined sales and use tax agreement to calculate the tax imposed by each jurisdiction**

113 on a transaction, to determine the amount of tax to remit to the appropriate state, and to  
114 maintain a record of the transaction;

115 (16) "Certified service provider" or "CSP", an agent certified under the  
116 streamlined sales and use tax agreement to perform all the seller's sales and use tax  
117 functions, other than the seller's obligation to remit tax on its own purchases;

118 (17) "Clothing":

119 (a) All human wearing apparel suitable for general use;

120 (b) "Clothing" shall include:

121 a. Aprons, household and shop;

122 b. Athletic supporters;

123 c. Baby receiving blankets;

124 d. Bathing suits and caps;

125 e. Beach capes and coats;

126 f. Belts and suspenders;

127 g. Boots;

128 h. Coats and jackets;

129 i. Costumes;

130 j. Diapers, children and adult, including disposable diapers;

131 k. Ear muffs;

132 l. Footlets;

133 m. Formal wear;

134 n. Garters and garter belts;

135 o. Girdles;

136 p. Gloves and mittens for general use;

137 q. Hats and caps;

138 r. Hosiery;

139 s. Insoles for shoes;

140 t. Lab coats;

141 u. Neckties;

142 v. Overshoes;

143 w. Pantyhose;

144 x. Rainwear;

145 y. Rubber pants;

146 z. Sandals;

147 aa. Scarves;

148 bb. Shoes and shoe laces;

- 149 cc. Slippers;  
150 dd. Sneakers;  
151 ee. Socks and stockings;  
152 ff. Steel-toed shoes;  
153 gg. Underwear;  
154 hh. Uniforms, athletic and nonathletic; and  
155 ii. Wedding apparel; and  
156 (c) "Clothing" shall not include:  
157 a. Belt buckles sold separately;  
158 b. Costume masks sold separately;  
159 c. Patches and emblems sold separately;  
160 d. Sewing equipment and supplies including, but not limited to, knitting needles,  
161 patterns, pins, scissors, sewing machines, sewing needles, tape measures, and thimbles; or  
162 e. Sewing materials that become part of clothing including, but not limited to,  
163 buttons, fabric, lace, thread, yarn, and zippers;  
164 (18) "Clothing accessories and equipment", incidental items worn on the person  
165 or in conjunction with clothing. "Clothing accessories and equipment" is mutually  
166 exclusive of clothing, sport or recreational equipment, and protective equipment;  
167 (19) "Coin-operated telephone service", a telecommunications service paid for by  
168 inserting money into a telephone accepting direct deposits of money to operate;  
169 (20) "Communications channel", a physical or virtual path of communications over  
170 which signals are transmitted between or among customer channel termination points;  
171 (21) "Computer", an electronic device that accepts information in digital or similar  
172 form and manipulates it for a result based on a sequence of instructions;  
173 (22) "Computer software", a set of coded instructions designed to cause a computer  
174 or automatic data processing equipment to perform a task. "Computer software" shall not  
175 include specified digital products, digital audio-visual works, digital audio works, or digital  
176 books;  
177 (23) "Conference bridging service", an ancillary service that links two or more  
178 participants of an audio or video conference call and may include the provision of a  
179 telephone number. "Conference bridging service" shall not include the  
180 telecommunications services used to reach the conference bridge;  
181 (24) "Customer", the person or entity that contracts with the seller of  
182 telecommunications services. If the end user of the telecommunications service is not the  
183 contracting party, the end user of the telecommunications service is the customer of the  
184 telecommunications service, but this definition only applies to the purpose of sourcing sales

of telecommunications services under section 144.043. "Customer" shall not include a reseller of telecommunications service or, for mobile telecommunications, service of a serving carrier under an agreement to serve the customer outside the home service provider's licensed service area;

(25) "Customer channel termination point", the location where the customer either inputs or receives the communication;

(26) "Delivered electronically", delivered to the purchaser by means other than tangible storage media;

(27) "Delivery charges", charges by the seller of personal property or services for preparation and delivery to a location designated by the purchaser of personal property or services including, but not limited to, transportation, shipping, postage, handling, crating, and packing;

(28) "Detailed telecommunications billing service", an ancillary service of separately stated information pertaining to individual calls on a customer's billing statement;

(29) "Dietary supplement", any product, other than tobacco, intended to supplement the diet that contains one or more of the following dietary ingredients: a vitamin, a mineral, an herb or other botanical, an amino acid, a dietary substance for use by humans to supplement the diet by increasing the total dietary intake, or a concentrate, metabolite, constituent, extract, or combination of any ingredient described above; that is intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid form or, if not intended for ingestion in such a form, is not represented as a conventional food and is not represented for use as a sole item of a meal or of the diet; and that is required to be labeled as a dietary supplement, identifiable by the supplemental facts box found on the label and as required under 21 C.F.R. Section 101.36;

(30) "Digital audio works", works that result from the fixation of a series of musical, spoken, or other sounds, including ringtones;

(31) "Digital audio-visual works", a series of related images that if shown in succession imparts an impression of motion, together with accompanying sounds, if any;

(32) "Digital books", works that are generally recognized in the ordinary and usual sense as books;

(33) "Direct mail", printed material delivered or distributed by United States mail or other delivery service to a mass audience or to addressees on a mailing list provided by the purchaser or at the direction of the purchaser if the cost of the items are not billed directly to the recipients. Direct mail shall include tangible personal property supplied directly or indirectly by the purchaser to the direct mail seller for inclusion in the package



221 containing the printed material. Direct mail shall not include multiple items of printed  
222 material delivered to a single address;

223 (34) "Directory assistance", an ancillary service of providing telephone number  
224 information or address information;

225 (35) "Drug", a compound, substance, or preparation, and any component of a  
226 compound, substance, or preparation, other than food and food ingredients, dietary  
227 supplements, alcoholic beverages, or grooming and hygiene products:

228 (a) Recognized in the official United States Pharmacopoeia, official Homeopathic  
229 Pharmacopoeia of the United States, official National Formulary, or a supplement to any  
230 of them;

231 (b) Intended for use in the diagnosis, cure, mitigation, treatment, or prevention of  
232 disease; or

233 (c) Intended to affect the structure or any function of the body.

234

235 "Drug" shall include insulin and medical oxygen;

236 (36) "Durable medical equipment", equipment, including repair and replacement  
237 parts for the same, excluding mobility-enhancing equipment. "Durable medical  
238 equipment":

239 (a) Can withstand repeated use;

240 (b) Is primarily and customarily used to serve a medical purpose;

241 (c) Is generally not useful to a person in the absence of illness or injury;

242 (d) Is not worn in or on the body;

243 (e) Is for home use;

244 (f) Is within the classification of devices eligible for MO HealthNet and Medicare  
245 reimbursement; and

246 (g) Shall not include:

247 a. Kidney dialysis equipment not worn in or on the body, including repair and  
248 replacement parts; and

249 b. Enteral feeding systems not worn in or on the body, including repair and  
250 replacement parts.

251

252 As used in this subdivision, repair and replacement parts shall include all components or  
253 attachments used in conjunction with the durable medical equipment;

254 (37) "Electronic", relating to technology having electrical, digital, magnetic,  
255 wireless, optical, electromagnetic, or similar capabilities;

(38) "End user", the person who utilizes the telecommunication service. In case of an entity, "end user" means the individual who utilizes the service on behalf of the entity;

(39) "Energy Star qualified product", a product that meets the energy efficient guidelines set by the United States Environmental Protection Agency and the United States Department of Energy and that is authorized to carry the Energy Star label. Covered products are those listed at [www.energystar.gov](http://www.energystar.gov) or a successor address;

(40) "Engages in business activities within this state":

(a) Shall include:

a. Maintaining or having a franchisee or licensee operating under the seller's trade name in this state if the franchisee or licensee is required to collect sales tax under sections 144.010 to 144.525; or

b. Soliciting sales or taking orders by sales agents or traveling representatives;

(b) A vendor is presumed to engage in business activities within this state if any person, other than a common carrier acting in its capacity as such, that has substantial nexus with this state:

a. Sells a similar line of products as the vendor and does so under the same or a similar business name;

b. Maintains an office, distribution facility, warehouse, storage place, or similar place of business in the state to facilitate the delivery of property or services sold by the vendor to the vendor's customers;

c. Delivers, installs, assembles, or performs maintenance services for the vendor's customers within the state;

d. Facilitates the vendor's delivery of property to customers in the state by allowing the vendor's customers to pick up property sold by the vendor at an office, distribution facility, warehouse, storage place, or similar place of business maintained by the person in the state; or

e. Conducts any other activities in the state that are significantly associated with the vendor's ability to establish and maintain a market in the state for the sales;

(c) The presumption in paragraph (b) of this subdivision may be rebutted by demonstrating that the person's activities in the state are not significantly associated with the vendor's ability to establish or maintain a market in this state for the vendor's sales;

(d) Notwithstanding paragraph (b) of this subdivision, a vendor shall be presumed to engage in business activities within this state if the vendor enters into an agreement with one or more residents of this state under which the resident, for a commission or other consideration, directly or indirectly refers potential customers, whether by a link on an internet website, an in-person oral presentation, telemarketing, or otherwise, to the vendor

if the cumulative gross receipts from sales by the vendor to referred customers in the state by all residents with this type of an agreement with the vendor is in excess of ten thousand dollars during the preceding twelve months; and

(e) The presumption in paragraph (d) of this subdivision may be rebutted by submitting proof that the residents with whom the vendor has an agreement did not engage in any activity within the state that was significantly associated with the vendor's ability to establish or maintain the vendor's market in the state during the preceding twelve months. Such proof may consist of sworn written statements from all of the residents with whom the vendor has an agreement stating that they did not engage in any solicitation in the state on behalf of the vendor during the preceding year, provided that such statements were provided and obtained in good faith;

(41) "Food and food ingredients", substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. Food and food ingredients shall not include alcoholic beverages, tobacco, or dietary supplements;

(42) "Food sold through vending machines", food, food ingredients, prepared food, bottled water, candy, or soft drinks dispensed from a machine or other mechanical device that accepts payment;

(43) "Grooming and hygiene products", soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and suntan lotions and sunscreens, regardless of whether the items meet the definition of over-the-counter-drugs;

~~[(4)]~~ (44) "Gross receipts"[;] or "sales price":

(a) Except as provided in section 144.012, ~~[means the total amount of the sale price of the sales at retail including any services other than charges incident to the extension of credit that are a part of such sales made by the businesses herein referred to, capable of being valued in money, whether received in money or otherwise; except that, the term "gross receipts" shall not include the sale price of property returned by customers when the full sale price thereof is refunded either in cash or by credit. In determining any tax due under sections 144.010 to 144.525 on the gross receipts, charges incident to the extension of credit shall be specifically exempted. For the purposes of sections 144.010 to 144.525 the total amount of the sale price above mentioned shall be deemed to be the amount received. It shall also include the lease or rental consideration where the right to continuous possession or use of any article of tangible personal property is granted under a lease or contract and such transfer of possession would be taxable if outright sale were made and, in such cases, the same shall be taxable as if outright sale were made and considered as a sale of such article, and the tax shall be computed and paid by~~

327 ~~the lessee upon the rentals paid. The term "gross receipts" shall not include usual and customary~~  
328 ~~delivery charges that are stated separately from the sale price;~~

329 ~~———(5)]~~ applies to the measure subject to sales tax and means the total amount of  
330 consideration, including cash, credit, property, and services, for which personal property  
331 or services are sold, leased, or rented and is valued in moneys, whether received in moneys  
332 or otherwise, without any deduction for the following:

- 333 a. The seller's cost of the property sold;
- 334 b. The cost of materials used, labor or service cost, interest, losses, all costs of
- 335 transportation to the seller, all taxes imposed on the seller, and any other expense of the
- 336 seller;
- 337 c. Charges by the seller for any services necessary to complete the sale, other than
- 338 delivery and installation charges;
- 339 d. Delivery charges; and
- 340 e. Credit for any trade-in;

341 (b) The term shall not include:

- 342 a. Discounts, including cash, term, or coupons, that are not reimbursed by a third
- 343 party and that are allowed by a seller and taken by a purchaser on a sale;
- 344 b. Interest, financing, and carrying charges from credit extended on the sale of
- 345 personal property or services if the amount is separately stated on the invoice, bill of sale,
- 346 or similar document given to the purchaser; and
- 347 c. Any taxes legally imposed directly on the consumer that are separately stated on
- 348 the invoice, bill of sale, or similar document given to the purchaser; and

349 (c) The term shall include consideration received by the seller from third parties  
350 if:

- 351 a. The seller actually receives consideration from a party other than the purchaser,
- 352 and the consideration is directly related to a price reduction or discount on the sale;
- 353 b. The seller has an obligation to pass the price reduction or discount through to
- 354 the purchaser;
- 355 c. The amount of the consideration attributable to the sale is fixed and
- 356 determinable by the seller at the time of the sale of the item to the purchaser; and
- 357 d. One of the following criteria is met:
  - 358 (i) The purchaser presents a coupon, certificate, or other documentation to the
  - 359 seller to claim a price reduction or discount where the coupon, certificate, or
  - 360 documentation is authorized, distributed, or granted by a third party with the
  - 361 understanding that the third party will reimburse any seller to whom the coupon,
  - 362 certificate, or documentation is presented;

(ii) The purchaser identifies himself or herself to the seller as a member of a group or organization entitled to a price reduction or discount. A preferred customer card that is available to any patron shall not constitute membership in such a group; or

(iii) The price reduction or discount is identified as a third-party price reduction or discount on the invoice received by the purchaser or on a coupon, certificate, or other documentation presented by the purchaser;

(45) "Home service provider", the same as such term is defined under the Mobile Telecommunications Sourcing Act, Section 124(5) of Pub. L. 106-252;

(46) "Instructional class", includes any class, lesson, or instruction intended or used for teaching;

(47) "Lease or rental":

(a) Any transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration. "Lease or rental" may include future options to purchase or extend;

(b) "Lease or rental" shall not include:

a. A transfer of possession or control of property under a security agreement or deferred payment plan that requires the transfer of title upon completion of the required payments;

b. A transfer of possession or control of property under an agreement that requires the transfer of title upon completion of required payments if the payment of an option price does not exceed the greater of one hundred dollars or one percent of the total required payments; or

c. Providing tangible personal property along with an operator for a fixed or indeterminate period of time, provided that the operator is necessary for the equipment to perform as designed and that the operator does more than maintain, inspect, or set up the tangible personal property; and

(c) "Lease or rental" includes agreements covering motor vehicles and trailers if the amount of consideration may be increased or decreased by reference to the amount realized upon sale or disposition of the property as defined in 26 U.S.C. Section 7701(h)(1), as amended;

(48) "Light aircraft", a light airplane that seats no more than four persons, with a gross weight of three thousand pounds or less, that is primarily used for recreational flying or flight training;

(49) "Light aircraft kit", factory manufactured light aircraft parts and components, including engine, propeller, instruments, wheels, brakes, and air frame parts that make up a complete aircraft kit or partial kit, designed to be assembled into a light

399 aircraft and then operated by a qualified light aircraft purchaser for recreational and  
400 educational purposes;

401 (50) "Light aircraft parts and components", manufactured light aircraft parts,  
402 including air frame and engine parts, that are required by the qualified light aircraft  
403 purchaser to complete a light aircraft kit, or spare or replacement parts for an already  
404 completed light aircraft;

405 ~~[(6)]~~ (51) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not limited  
406 to, ostrich and emu, aquatic products as defined in section 277.024, llamas, alpaca, buffalo, elk  
407 documented as obtained from a legal source and not from the wild, goats, horses, other equine,  
408 or rabbits raised in confinement for human consumption;

409 ~~[(7)]~~ (52) "Load and leave", delivery to the purchaser by use of a tangible storage  
410 media if the tangible storage media is not physically transferred to the purchaser;

411 (53) "Maintains a place of business in this state" includes maintaining, occupying,  
412 or using, permanently or temporarily, directly or indirectly, or through a subsidiary or  
413 agent, by whatever name called, an office, place of distribution, sales or sample room or  
414 place, warehouse or storage place, or other place of business;

415 (54) "Manufactured home", the same meaning as such term is defined under  
416 section 700.010;

417 (55) "Mobile telecommunications service", the same as such term is defined under  
418 the Mobile Telecommunications Sourcing Act, Section 124(7) of Pub. L. 106-252;

419 (56) "Mobility-enhancing equipment", equipment, including repair and  
420 replacement parts to the same, that:

421 (a) Is primarily and customarily used to provide or increase the ability to move  
422 from one place to another and that is appropriate for use either in a home or motor  
423 vehicle;

424 (b) Is not generally used by persons with normal mobility; and

425 (c) Is within the classification of devices eligible for MO HealthNet and Medicare  
426 reimbursement.

427

428 "Mobility-enhancing equipment" shall not include durable medical equipment or any  
429 motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle  
430 manufacturer;

431 (57) "Model 1 seller", a seller registered under the agreement that has selected a  
432 certified service provider as its agent to perform all the seller's sales and use tax functions,  
433 other than the seller's obligation to remit tax on its own purchases;

434           **(58) "Model 2 seller", a seller that has selected a certified automated system (CAS)**  
435 **to perform part of its sales and use tax functions, but retains responsibility for remitting**  
436 **the tax;**

437           **(59) "Model 3 seller", a seller registered under the agreement that has sales in at**  
438 **least five member states, has total annual sales revenue of at least five hundred million**  
439 **dollars, has a proprietary system that calculates the amount of tax due in each jurisdiction,**  
440 **and has entered into a performance agreement with the member states that establishes a**  
441 **tax performance standard for the seller. As used in this subdivision, a seller shall include**  
442 **an affiliated group of sellers using the same proprietary system;**

443           **(60) "Model 4 seller", a seller that is registered under the agreement and is not a**  
444 **model 1 seller, a model 2 seller, or a model 3 seller;**

445           **(61) "Motor vehicle leasing company" ~~[shall be]~~ , a company obtaining a permit from**  
446 **the director of revenue to operate as a motor vehicle leasing company. Not all persons renting**  
447 **or leasing trailers or motor vehicles need to obtain such a permit; however, no person failing to**  
448 **obtain such a permit may avail itself of the optional tax provisions of subsection 5 of section**  
449 **144.070, as hereinafter provided;**

450           ~~[(8)]~~ **(62) "Optional computer software maintenance contract", a computer**  
451 **software maintenance contract that a customer is not obligated to purchase as a condition**  
452 **to a retail sale of computer software;**

453           **(63) "Other direct mail", any direct mail that is not advertising and promotional**  
454 **direct mail regardless of whether advertising and promotional direct mail is included in**  
455 **the same mailing. Other direct mail includes, but is not limited to:**

456           **(a) Transactional direct mail that contains personal information specific to the one**  
457 **addressee including, but not limited to, invoices, bills, statements of account, and payroll**  
458 **advices;**

459           **(b) Any legally required mailings including, but not limited to, privacy notices, tax**  
460 **reports, and stockholder reports; and**

461           **(c) Other nonpromotional direct mail delivered to existing or former shareholders,**  
462 **customers, employees, or agents including, but not limited to, newsletters and**  
463 **informational pieces.**

464  
465 **"Other direct mail" shall not include the development of billing information or the**  
466 **provision of any data processing service that is more than incidental;**

467           **(64) "Over-the-counter-drug", a drug, excluding grooming and hygiene products,**  
468 **that contains a label that identifies the product as a drug as required by 21 C.F.R. Section**  
469 **201.66 and includes:**

- 470           **(a) A drug facts panel; or**  
471           **(b) A statement of the active ingredients with a list of those ingredients contained**  
472 **in the compound, substance, or preparation;**
- 473           **(65) "Person" includes any individual, firm, copartnership, joint adventure, association,**  
474 **corporation, municipal or private, and whether organized for profit or not, state, county, political**  
475 **subdivision, state department, commission, board, bureau or agency, ~~[except the state~~**  
476 **~~transportation department,~~ estate, trust, business trust, receiver or trustee appointed by the state**  
477 **or federal court, syndicate, ~~[or]~~ any other group or combination acting as a unit, or any other**  
478 **legal entity, and the plural as well as the singular number;**
- 479           **~~[(9)]~~ (66) "Place of primary use", the street address representative of where the**  
480 **customer's use of the telecommunications service primarily occurs, which shall be the**  
481 **residential street address or the primary business street address of the customer. In the**  
482 **case of mobile telecommunications services, "place of primary use" shall be within the**  
483 **licensed service area of the home service provider;**
- 484           **(67) "Post-paid calling service", the telecommunications service obtained by**  
485 **making a payment on a call-by-call basis either through the use of a credit card or payment**  
486 **mechanism such as a bank card, travel card, credit card, or debit card or by a charge made**  
487 **to a telephone number that is not associated with the origination or termination of the**  
488 **telecommunications service. A post-paid calling service includes a telecommunications**  
489 **service, except a prepaid wireless calling service, that would be a prepaid calling service**  
490 **except it is not exclusively a telecommunications service;**
- 491           **(68) "Prepaid calling service", the right to access exclusive telecommunications**  
492 **services that is paid for in advance; that enables the origination of calls using an access**  
493 **number or authorization code, whether manually or electronically dialed; and that is sold**  
494 **in predetermined units or dollars, which decline with use in a known amount;**
- 495           **(69) "Prepaid wireless calling service", a telecommunications service that provides**  
496 **the right to utilize mobile wireless services as well as other nontelecommunications services,**  
497 **including the download of digital products delivered electronically and content and**  
498 **ancillary services; that is paid for in advance; and that is sold in predetermined units or**  
499 **dollars, which decrease with use in a known amount;**
- 500           **(70) "Prepared food", food sold in a heated state or heated by the seller; two or**  
501 **more food ingredients mixed or combined by the seller for sale as a single item; or food**  
502 **sold with eating utensils provided by the seller, including plates, knives, forks, spoons,**  
503 **glasses, cups, napkins, or straws. A plate shall not include a container or packaging used**  
504 **to transport the food. Prepared food shall not include food that is only cut, repackaged,**  
505 **or pasteurized by the seller or eggs, fish, meat, poultry, or foods containing these raw**



506 animal foods requiring cooking by the consumer as recommended by the Food and Drug  
507 Administration in Chapter 3, Part 401.11 of the Food Code so as to prevent foodborne  
508 illnesses;

509 (71) "Prescription", an order, formula, or recipe issued in any form of oral,  
510 written, electronic, or other means of transmission by a duly licensed practitioner  
511 authorized by the laws of the state;

512 (72) "Prewritten computer software", computer software, including prewritten  
513 upgrades, that is not designed and developed by the author or other creator to the  
514 specifications of a specific purchaser. The combining of two or more prewritten computer  
515 software programs or prewritten portions thereof shall not cause the combination to be  
516 other than prewritten computer software. Prewritten computer software shall include  
517 software designed and developed by the author or other creator to the specifications of a  
518 specific purchaser if it is sold to a person other than the specific purchaser. If a person  
519 modifies or enhances computer software of which the person is not the author or creator,  
520 the person shall be deemed to be the author or creator only of such person's modifications  
521 or enhancements. Prewritten computer software or a prewritten portion thereof that is  
522 modified or enhanced to any degree, if such modification or enhancement is designed and  
523 developed to the specifications of a specific purchaser, remains prewritten computer  
524 software, provided that, if there is a reasonable, separately stated charge or an invoice or  
525 other statement of the price given to the purchaser, then such modification or enhancement  
526 shall not constitute prewritten computer software;

527 (73) "Private communication service", a telecommunications service that entitles  
528 the customer to exclusive or priority use of a communications channel or group of channels  
529 between or among termination points, regardless of the manner in which such channel or  
530 channels are connected, and includes switching capacity, extension lines, stations, and any  
531 other associated services that are provided in connection with the use of such channel or  
532 channels;

533 (74) "Product-based exemption", an exemption based on the description of the  
534 product and not based on who purchases the product or how the purchaser intends to use  
535 the product;

536 (75) "Product which is intended to be sold ultimately for final use or consumption",  
537 tangible personal property or any service that is subject to state or local sales or use taxes  
538 or any tax that is substantially equivalent to these taxes in this state or any other state;

539 (76) "Prosthetic device", a replacement, corrective, or supportive device, including  
540 repair and replacement parts for the same, worn on or in the body to artificially replace  
541 a missing portion of the body, prevent or correct a physical deformity or malfunction, or

support a weak or deformed portion of the body. The term "prosthetic device" shall not include corrective eyeglasses or contact lenses and shall be limited to the classification of devices eligible for MO HealthNet and Medicare reimbursement;

(77) "Protective equipment", items for human wear and designed as protection of the wearer against injury or disease or as protection against damage or injury of other persons or property but not suitable for general use. Protective equipment is mutually exclusive of clothing, clothing accessories or equipment, and sport or recreational equipment;

(78) "Purchase", the acquisition of the ownership of or title to tangible personal property through a sale, as defined herein, for the purpose of storage, use, or consumption in this state;

(79) "Purchase price", applies to the measure subject to use tax and has the same meaning as sales price;

(80) "Purchaser" [means] , a person [who purchases tangible] to whom a sale of personal property is made or to whom [are rendered services, receipts from which are taxable under sections 144.010 to 144.525] a service is furnished;

~~[(10)]~~ (81) "Qualified light aircraft purchaser", a purchaser of a light aircraft, light aircraft kit, or light aircraft parts or components who is a nonresident of this state; who will transport the light aircraft, light aircraft kit, or light aircraft parts or components outside this state within ten days after the date of purchase; and who will register any light aircraft so purchased in another state or country. Such purchaser shall not base such aircraft in this state, and such purchaser shall not be a resident of the state unless such purchaser has paid sales or use tax on such aircraft in another state;

(82) "Receive" or "receipt", taking possession of tangible personal property, making first use of services, or taking possession or making first use of digital goods, whichever comes first. "Receive" or "receipt" shall not include possession by a shipping company on behalf of the purchaser;

(83) "Registered under the agreement", registration by a seller with the member states under the central registration system provided in article IV of the agreement;

(84) "Research or experimentation activities" are the development of an experimental or pilot model, plant process, formula, invention or similar property, and the improvement of existing property of such type. Research or experimentation activities do not include activities such as ordinary testing or inspection of materials or products for quality control, efficiency surveys, advertising promotions or research in connection with literary, historical or similar projects;

577 ~~[(11) "Sale" or "sales" includes installment and credit sales, and the exchange of~~  
578 ~~properties as well as the sale thereof for money, every closed transaction constituting a sale, and~~  
579 ~~means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means~~  
580 ~~whatsoever, of tangible personal property for valuable consideration and the rendering,~~  
581 ~~furnishing or selling for a valuable consideration any of the substances, things and services~~  
582 ~~herein designated and defined as taxable under the terms of sections 144.010 to 144.525;~~

583 ~~———(12)]~~ **(85) "Sale at retail" [means any transfer made by any person engaged in business**  
584 **as defined herein of the ownership of, or title to, tangible personal property to the purchaser, for**  
585 **use or consumption and not for resale in any form as tangible personal property, for a valuable**  
586 **consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed**  
587 **thereby: (i) purchases of tangible personal property made by duly licensed physicians, dentists,**  
588 **optometrists and veterinarians and used in the practice of their professions shall be deemed to**  
589 **be purchases for use or consumption and not for resale; and (ii) the selling of computer printouts,**  
590 **computer output or microfilm or microfiche and computer-assisted photo compositions to a**  
591 **purchaser to enable the purchaser to obtain for his or her own use the desired information**  
592 **contained in such computer printouts, computer output on microfilm or microfiche and**  
593 **computer-assisted photo compositions shall be considered as the sale of a service and not as the**  
594 **sale of tangible personal property]** **or "retail sale", any sale, lease, or rental for any purpose**  
595 **other than for resale, sublease, or subrent. Purchases of tangible personal property made**  
596 **by duly licensed physicians, dentists, optometrists, and veterinarians and used in the**  
597 **practice of their professions shall be deemed to be purchases for use or consumption and**  
598 **not for resale.** Where necessary to conform to the context of sections 144.010 to 144.525 and  
599 the tax imposed thereby, the term "sale at retail" shall be construed to embrace:

600 (a) Sales of admission tickets, cash admissions, charges and fees to or in places of  
601 amusement, entertainment and recreation, games and athletic events, except amounts paid for  
602 any instructional class;

603 (b) Sales of electricity, electrical current, water and gas, natural or artificial, to domestic,  
604 commercial or industrial consumers;

605 (c) Sales of ~~[local and long distance]~~ telecommunications ~~[service to telecommunications~~  
606 ~~subscribers]~~ **services** and ~~[to others through equipment of telecommunications subscribers for~~  
607 ~~the transmission of messages and conversations,]~~ **ancillary services** and the sale, rental or  
608 leasing of all equipment or services pertaining or incidental thereto;

609 (d) Sales of service for transmission of messages by telegraph companies;

610 (e) Sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern,  
611 inn, restaurant, eating house, drugstore, dining car, tourist camp, tourist cabin, or other place in  
612 which rooms, meals or drinks are regularly served to the public; **and**

613 (f) Sales of tickets by every person operating a railroad, sleeping car, dining car, express  
614 car, boat, airplane, and such buses and trucks as are licensed by the division of motor carrier and  
615 railroad safety of the department of economic development of Missouri, engaged in the  
616 transportation of persons for hire;

617 (86) "Sales price", see "gross receipts";

618 (87) "School art supply":

619 (a) An item commonly used by a student in a course of study for artwork. The term  
620 is mutually exclusive of the terms school computer supply, school instructional material,  
621 and school supply; and

622 (b) The following is an all-inclusive list:

623 a. Clay and glazes;

624 b. Paints: acrylic, tempera, and oil;

625 c. Paintbrushes for artwork;

626 d. Sketch and drawing pads; and

627 e. Watercolors;

628 (88) "School computer supply":

629 (a) An item commonly used by a student in a course of study in which a computer  
630 is used. The term is mutually exclusive of the terms school art supply, school instructional  
631 material, and school supply; and

632 (b) The following is an all-inclusive list:

633 a. Computer storage media, diskettes, and compact discs;

634 b. Hand-held electronic schedulers, except devices that are cellular phones;

635 c. Personal digital assistants, except devices that are cellular phones; and

636 d. Computer printers and printer supplies for computers, printer paper, and  
637 printer ink;

638 (89) "School instructional material":

639 (a) Written material commonly used by a student in a course of study as a reference  
640 and to learn the subject being taught. The term is mutually exclusive of the terms school  
641 art supply, school computer supply, and school supply; and

642 (b) The following is an all-inclusive list:

643 a. Reference books;

644 b. Reference maps and globes;

645 c. Textbooks; and

646 d. Workbooks;

647 (90) "School supply":

648           **(a) An item commonly used by a student in a course of study. The term is mutually**  
649 **exclusive of the terms school art supply, school computer supply, and school instructional**  
650 **material; and**

651           **(b) The following is an all-inclusive list:**

- 652           **a. Binders;**
- 653           **b. Blackboard chalk;**
- 654           **c. Book bags;**
- 655           **d. Calculators;**
- 656           **e. Cellophane tape;**
- 657           **f. Compasses;**
- 658           **g. Composition books;**
- 659           **h. Crayons;**
- 660           **i. Erasers;**
- 661           **j. Folders: expandable, pocket, plastic, and manila;**
- 662           **k. Glue, paste, and paste sticks;**
- 663           **l. Highlighters;**
- 664           **m. Index cards;**
- 665           **n. Index card boxes;**
- 666           **o. Legal pads;**
- 667           **p. Lunch boxes;**
- 668           **q. Markers;**
- 669           **r. Notebooks;**
- 670           **s. Paper: loose leaf, notebook paper, copy paper, graph paper, tracing paper,**  
671 **manila paper, colored paper, poster board, and construction paper;**
- 672           **t. Pencil boxes and other school supply boxes;**
- 673           **u. Pencil sharpeners;**
- 674           **v. Pencils;**
- 675           **w. Pens;**
- 676           **x. Protractors;**
- 677           **y. Rulers;**
- 678           **z. Scissors; and**
- 679           **aa. Writing tablets;**

680           ~~[(13)]~~ **(91) "Seller" [means] , a person [selling or furnishing tangible] making sales,**  
681 **leases, or rentals of personal property or [rendering services, on the receipts from which a tax**  
682 **is imposed pursuant to section 144.020] services;**

683           (92) "Selling agent", every person acting as a representative of a principal if such  
684 principal is not registered with the director of revenue of the state of Missouri for the  
685 collection of the taxes imposed under this chapter and who receives compensation by  
686 reason of the sale of tangible personal property of the principal if such property is to be  
687 stored, used, or consumed in this state;

688           (93) "Service address":

689           (a) The location of the telecommunications equipment to which a customer's call  
690 is charged and from which the call originates or terminates, regardless of where the call  
691 is billed or paid;

692           (b) If the location in paragraph (a) of this subdivision is not known, "service  
693 address" means the origination point of the signal of the telecommunications services first  
694 identified by either the seller's telecommunications system or by information received by  
695 the seller from its service provider if the system used to transport such signals is not that  
696 of the seller; and

697           (c) If the location in paragraphs (a) and (b) of this subdivision is not known, the  
698 service address shall be the location of the customer's place of primary use;

699           (94) "Specified digital products", electronically transferred digital audio-visual  
700 works, digital audio works, and digital books;

701           (95) "Sport or recreational equipment", items designed for human use and worn  
702 in conjunction with an athletic or recreational activity that are not suitable for general use.  
703 "Sport or recreational equipment" is mutually exclusive of clothing, clothing accessories  
704 or equipment, and protective equipment;

705           (96) "State", any state of the United States, the District of Columbia, and the  
706 Commonwealth of Puerto Rico;

707           (97) "Storage", any keeping or retention in this state of tangible personal property  
708 purchased from a vendor, except property for sale or property that is temporarily kept or  
709 retained in this state for subsequent use outside the state;

710           (98) "Tangible personal property", personal property that can be seen, weighed,  
711 measured, felt, or touched, or that is in any other manner perceptible to the senses.  
712 "Tangible personal property" shall include electricity, water, gas, steam, and prewritten  
713 computer software. "Tangible personal property" shall not include specified digital  
714 products, digital audio-visual works, digital audio works, or digital books;

715           ~~[(14) The noun]~~ (99) "Tax" ~~[means]~~, either the tax payable by the purchaser of a  
716 commodity or service subject to tax, or the aggregate amount of taxes due from the vendor of  
717 such commodities or services during the period for which he or she is required to report his or  
718 her collections, as the context may require;

(100) "Taxpayer", any person remitting the tax or who should remit the tax levied by this chapter;

(101) "Telecommunications nonrecurring charges", an amount billed for the installation, connection, change, or initiation of telecommunications service received by the customer;

~~[(15)] (102) "Telecommunications service" [, for the purpose of this chapter, the transmission of information by wire, radio, optical cable, coaxial cable, electronic impulses, or other similar means. As used in this definition, "information" means knowledge or intelligence represented by any form of writing, signs, signals, pictures, sounds, or any other symbols. Telecommunications service does not include the following if such services are separately stated on the customer's bill or on records of the seller maintained in the ordinary course of business:~~

~~—— (a) Access to the internet, access to interactive computer services or electronic publishing services, except the amount paid for the telecommunications service used to provide such access;~~

~~—— (b) Answering services and one-way paging services;~~

~~—— (c) Private mobile radio services which are not two-way commercial mobile radio services such as wireless telephone, personal communications services or enhanced specialized mobile radio services as defined pursuant to federal law; or~~

~~—— (d) Cable or satellite television or music services; and~~

~~—— (16) "Product which is intended to be sold ultimately for final use or consumption" means tangible personal property, or any service that is subject to state or local sales or use taxes, or any tax that is substantially equivalent thereto, in this state or any other state.~~

~~—— 2. For purposes of the taxes imposed under sections 144.010 to 144.525, and any other provisions of law pertaining to sales or use taxes which incorporate the provisions of sections 144.010 to 144.525 by reference, the term "manufactured homes" shall have the same meaning given it in section 700.010.~~

~~—— 3. Sections 144.010 to 144.525 may be known and quoted as the "Sales Tax Law".] :~~

(a) The electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals to a point or between or among points;

(b) "Telecommunications service" shall include such transmission, conveyance, or routing in which computer processing applications are used to act on the form, code, or protocol of the content for purposes of transmission, conveyance, or routing without regard to whether such service is referred to as voice over internet protocol services or is classified by the Federal Communications Commission as enhanced or value added;

(c) "Telecommunications service" shall include air-to-ground radiotelephone service, mobile telecommunications service, post-paid calling service, prepaid calling service, prepaid wireless calling service, and private communication service; and

- 755           (d) "Telecommunications service" shall not include:
- 756           a. Data processing and information services that allow data to be generated,  
757 acquired, stored, processed, or retrieved and delivered by an electronic transmission to a  
758 purchaser if such purchaser's primary purpose for the underlying transaction is the  
759 processed data or information;
- 760           b. Installation or maintenance of wiring or equipment on a customer's premises;
- 761           c. Tangible personal property;
- 762           d. Advertising including, but not limited to, directory advertising;
- 763           e. Billing and collection services provided to third parties;
- 764           f. Internet access service;
- 765           g. Radio and television audio and video programming services, regardless of the  
766 medium, including the furnishing of transmission, conveyance, and routing of such services  
767 by the programming service provider. Radio and television audio and video programming  
768 services shall include, but not be limited to, cable service, as defined in 47 U.S.C. Section  
769 522(6), and audio and video programming services delivered by commercial mobile radio  
770 service providers, as defined in 47 C.F.R. Section 20.3;
- 771           h. Ancillary services; or
- 772           i. Digital products delivered electronically including, but not limited to, software,  
773 music, video, reading materials, or ringtones;
- 774           (103) "Transportation equipment", any of the following:
- 775           (a) Locomotives and railcars that are utilized for the carriage of persons or  
776 property in interstate commerce;
- 777           (b) Trucks and truck-tractors with a gross vehicle weight rating (GVWR) of ten  
778 thousand one pounds or greater, trailers, semitrailers, or passenger buses that are:
- 779           a. Registered through the International Registration Plan; and
- 780           b. Operated under authority of a carrier authorized and certificated by the United  
781 States Department of Transportation or another federal authority to engage in the carriage  
782 of persons or property in interstate commerce;
- 783           (c) Aircraft that are operated by air carriers authorized and certificated by the  
784 United States Department of Transportation or another federal or a foreign authority to  
785 engage in the carriage of persons or property in interstate or foreign commerce; or
- 786           (d) Containers designed for use on and component parts attached or secured on the  
787 items set forth in paragraphs (a) to (c) of this subdivision;
- 788           (104) "Tobacco", cigarettes, cigars, chewing or pipe tobacco, or any other item that  
789 contains tobacco;



(105) "Use", the exercise of any right or power over tangible personal property incident to the ownership or control of that property, except that it shall not include the temporary storage of property in this state for subsequent use outside the state or the sale of the property in the regular course of business;

(106) "Use-based exemption", an exemption based on a specified use of the product by the purchaser;

(107) "Vendor", every person engaged in making sales of tangible personal property by mail order, by advertising, by agent, or by peddling, soliciting, or taking orders for sales of tangible personal property for storage, use, or consumption in this state; all salespersons, solicitors, hawkers, representatives, consignees, peddlers, or canvassers, as agents of the dealers, distributors, consignors, supervisors, principals, or employers under whom they operate or from whom they obtain the tangible personal property sold by them; every person who maintains a place of business in this state, maintains a stock of goods in this state, or engages in business activities within this state; and every person who engages in this state in the business of acting as a selling agent for persons not otherwise vendors as defined in this subdivision. Irrespective of whether they are making sales on their own behalf or on behalf of the dealers, distributors, consignors, supervisors, principals, or employers shall be regarded as vendors, and the dealers, distributors, consignors, supervisors, principals, or employers shall be regarded as vendors for the purposes of sections 144.600 to 144.745.

144.014. 1. Notwithstanding other provisions of law to the contrary, beginning October 1, 1997, the tax levied and imposed pursuant to sections 144.010 to 144.525 and sections 144.600 to 144.746 on all retail sales of food, **food sold through vending machines, and food ingredients** shall be at the rate of one percent. The revenue derived from the one percent rate pursuant to this section shall be deposited by the state treasurer in the school district trust fund and shall be distributed as provided in section 144.701.

2. ~~[For the purposes of this section, the term "food" shall include only those products and types of food for which food stamps may be redeemed pursuant to the provisions of the Federal Food Stamp Program as contained in 7 U.S.C. Section 2012, as that section now reads or as it may be amended hereafter, and shall include food dispensed by or through vending machines. For the purpose of this section,]~~ Except for **food sold through vending machines, subsection 1 of this section** shall not ~~[include]~~ **apply to** food or drink sold by any establishment where the gross receipts derived from the sale of food prepared by such establishment for immediate consumption on or off the premises of the establishment constitutes more than eighty percent of the total gross receipts of that establishment, regardless of whether

16 such prepared food is consumed on the premises of that establishment, including, but not limited  
17 to, sales of food by any restaurant, fast food restaurant, delicatessen, eating house, or café.

**144.022. 1. In the case of a bundled transaction that includes any of the following:**  
2 **telecommunications service, ancillary service, internet access, or audio or video**  
3 **programming service:**

4 **(1) If the price is attributable to products that are taxable and products that are**  
5 **nontaxable, the portion of the price attributable to the nontaxable products may be subject**  
6 **to tax unless the provider can identify by reasonable and verifiable standards such portion**  
7 **from its books and records that are kept in the regular course of business for other**  
8 **purposes including, but not limited to, nontax purposes;**

9 **(2) If the price is attributable to products that are subject to tax at different tax**  
10 **rates, the total price shall be treated as attributable to the products subject to tax at the**  
11 **highest tax rate unless the provider can identify by reasonable and verifiable standards the**  
12 **portion of the price attributable to the products subject to tax at the lower rate from its**  
13 **books and records that are kept in the regular course of business for other purposes**  
14 **including, but not limited to, nontax purposes; and**

15 **(3) The provisions of this section shall apply unless otherwise provided by federal**  
16 **law.**

17 **2. In the case of a transaction that includes an optional computer software**  
18 **maintenance contract for prewritten computer software, the following provisions apply:**

19 **(1) If an optional computer software maintenance contract only obligates the**  
20 **vendor to provide upgrades and updates, it shall be characterized as a sale of prewritten**  
21 **computer software;**

22 **(2) If an optional computer software maintenance contract only obligates the**  
23 **vendor to provide support services, it shall be characterized as a sale of services and not**  
24 **a sale of tangible personal property; and**

25 **(3) If an optional computer software maintenance contract is a bundled transaction**  
26 **in which both taxable and nontaxable or exempt products are not separately itemized on**  
27 **the invoice or similar billing document, the purchase price under the contract shall be**  
28 **taxable.**

**144.030. 1. There is hereby specifically exempted from the provisions of sections**  
2 **144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to**  
3 **sections 144.010 to 144.525 such retail sales as may be made in commerce between this state and**  
4 **any other state of the United States, or between this state and any foreign country, and any retail**  
5 **sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws**  
6 **of the United States of America, and such retail sales of tangible personal property which the**

7 general assembly of the state of Missouri is prohibited from taxing or further taxing by the  
8 constitution of this state.

9       2. There are also specifically exempted from the provisions of the local sales tax law as  
10 defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to  
11 144.761 and from the computation of the tax levied, assessed or payable pursuant to the local  
12 sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and  
13 144.600 to 144.745:

14       (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of  
15 such excise tax is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be  
16 consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing  
17 water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into  
18 foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or  
19 fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will  
20 be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at  
21 retail; economic poisons registered ~~[pursuant to the provisions of]~~ **under sections 281.220 to**  
22 **281.310**, the Missouri pesticide registration ~~[law (sections 281.220 to 281.310)]~~ **act**, which are  
23 to be used in connection with the growth or production of crops, fruit trees or orchards applied  
24 before, during, or after planting, the crop of which when harvested will be sold at retail or will  
25 be converted into foodstuffs which are to be sold ultimately in processed form at retail;

26       (2) Materials, manufactured goods, machinery and parts which when used in  
27 manufacturing, processing, compounding, mining, producing or fabricating become a component  
28 part or ingredient of the new personal property resulting from such manufacturing, processing,  
29 compounding, mining, producing or fabricating and which new personal property is intended to  
30 be sold ultimately for final use or consumption; and materials, including without limitation,  
31 gases and manufactured goods, including without limitation slagging materials and firebrick,  
32 which are ultimately consumed in the manufacturing process by blending, reacting or interacting  
33 with or by becoming, in whole or in part, component parts or ingredients of steel products  
34 intended to be sold ultimately for final use or consumption;

35       (3) Materials, replacement parts and equipment purchased for use directly upon, and for  
36 the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock  
37 or aircraft engaged as common carriers of persons or property;

38       (4) Motor vehicles registered in excess of fifty-four thousand pounds, and the trailers  
39 pulled by such motor vehicles, that are actually used in the normal course of business to haul  
40 property on the public highways of the state, and that are capable of hauling loads commensurate  
41 with the motor vehicle's registered weight; and the materials, replacement parts, and equipment  
42 purchased for use directly upon, and for the repair and maintenance or manufacture of such

43 vehicles. For purposes of this subdivision, motor vehicle and public highway shall have the  
44 meaning as ascribed in section 390.020;

45 (5) Replacement machinery, equipment, and parts and the materials and supplies solely  
46 required for the installation or construction of such replacement machinery, equipment, and  
47 parts, used directly in manufacturing, mining, fabricating or producing a product which is  
48 intended to be sold ultimately for final use or consumption; and machinery and equipment, and  
49 the materials and supplies required solely for the operation, installation or construction of such  
50 machinery and equipment, purchased and used to establish new, or to replace or expand existing,  
51 material recovery processing plants in this state. For the purposes of this subdivision, a "material  
52 recovery processing plant" means a facility that has as its primary purpose the recovery of  
53 materials into a usable product or a different form which is used in producing a new product and  
54 shall include a facility or equipment which are used exclusively for the collection of recovered  
55 materials for delivery to a material recovery processing plant but shall not include motor vehicles  
56 used on highways. For purposes of this section, the terms "motor vehicle" and "highway" shall  
57 have the same meaning pursuant to section 301.010. Material recovery is not the reuse of  
58 materials within a manufacturing process or the use of a product previously recovered. The  
59 material recovery processing plant shall qualify under the provisions of this section regardless  
60 of ownership of the material being recovered;

61 (6) Machinery and equipment, and parts and the materials and supplies solely required  
62 for the installation or construction of such machinery and equipment, purchased and used to  
63 establish new or to expand existing manufacturing, mining or fabricating plants in the state if  
64 such machinery and equipment is used directly in manufacturing, mining or fabricating a product  
65 which is intended to be sold ultimately for final use or consumption;

66 (7) Tangible personal property which is used exclusively in the manufacturing,  
67 processing, modification or assembling of products sold to the United States government or to  
68 any agency of the United States government;

69 (8) Animals or poultry used for breeding or feeding purposes, or captive wildlife;

70 (9) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and  
71 other machinery, equipment, replacement parts and supplies used in producing newspapers  
72 published for dissemination of news to the general public;

73 (10) The rentals of films, records or any type of sound or picture transcriptions for public  
74 commercial display;

75 (11) Pumping machinery and equipment used to propel products delivered by pipelines  
76 engaged as common carriers;

77 (12) Railroad rolling stock for use in transporting persons or property in interstate  
78 commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or

79 more or trailers used by common carriers, as defined in section 390.020, in the transportation of  
80 persons or property;

81 (13) Electrical energy used in the actual primary manufacture, processing, compounding,  
82 mining or producing of a product, or electrical energy used in the actual secondary processing  
83 or fabricating of the product, or a material recovery processing plant as defined in subdivision  
84 (5) of this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical  
85 energy so used exceeds ten percent of the total cost of production, either primary or secondary,  
86 exclusive of the cost of electrical energy so used or if the raw materials used in such processing  
87 contain at least twenty-five percent recovered materials as defined in section 260.200. There  
88 shall be a rebuttable presumption that the raw materials used in the primary manufacture of  
89 automobiles contain at least twenty-five percent recovered materials. For purposes of this  
90 subdivision, "processing" means any mode of treatment, act or series of acts performed upon  
91 materials to transform and reduce them to a different state or thing, including treatment necessary  
92 to maintain or preserve such processing by the producer at the production facility;

93 (14) Anodes which are used or consumed in manufacturing, processing, compounding,  
94 mining, producing or fabricating and which have a useful life of less than one year;

95 (15) Machinery, equipment, appliances and devices purchased or leased and used solely  
96 for the purpose of preventing, abating or monitoring air pollution, and materials and supplies  
97 solely required for the installation, construction or reconstruction of such machinery, equipment,  
98 appliances and devices;

99 (16) Machinery, equipment, appliances and devices purchased or leased and used solely  
100 for the purpose of preventing, abating or monitoring water pollution, and materials and supplies  
101 solely required for the installation, construction or reconstruction of such machinery, equipment,  
102 appliances and devices;

103 (17) Tangible personal property purchased by a rural water district;

104 (18) All amounts paid or charged for admission or participation or other fees paid by or  
105 other charges to individuals in or for any place of amusement, entertainment or recreation, games  
106 or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a  
107 municipality or other political subdivision where all the proceeds derived therefrom benefit the  
108 municipality or other political subdivision and do not inure to any private person, firm, or  
109 corporation, provided, however, that a municipality or other political subdivision may enter into  
110 revenue-sharing agreements with private persons, firms, or corporations providing goods or  
111 services, including management services, in or for the place of amusement, entertainment or  
112 recreation, games or athletic events, and provided further that nothing in this subdivision shall  
113 exempt from tax any amounts retained by any private person, firm, or corporation under such  
114 revenue-sharing agreement;

~~(19) All sales of [insulin, and all sales, rentals, repairs, and parts of durable medical equipment, prosthetic devices, and orthopedic devices as defined on January 1, 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically including hearing aids and hearing aid supplies and all sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items, including samples and materials used to manufacture samples which may be dispensed by a practitioner authorized to dispense such samples and all sales or rental of medical oxygen, home respiratory equipment and accessories including parts, and hospital beds and accessories and ambulatory aids including parts, and all sales or rental of manual and powered wheelchairs including parts, and stairway lifts, Braille writers, electronic Braille equipment and, if purchased or rented by or on behalf of a person with one or more physical or mental disabilities to enable them to function more independently, all sales or rental of scooters including parts, and reading machines, electronic print enlargers and magnifiers, electronic alternative and augmentative communication devices, and items used solely to modify motor vehicles to permit the use of such motor vehicles by individuals with disabilities or sales of]~~ over-the-counter ~~[or nonprescription]~~ **drugs to individuals with disabilities[; ; prescription drugs; durable medical equipment, prosthetic devices, mobility-enhancing equipment, kidney dialysis equipment, and enteral feeding systems;** and drugs required by the Food and Drug Administration to meet the over-the-counter drug product labeling requirements in 21 ~~[CFR]~~ **C.F.R. Section** 201.66, or its successor, as prescribed by a health care practitioner licensed to prescribe;

(20) All sales made by or to religious and charitable organizations and institutions in their religious, charitable or educational functions and activities and all sales made by or to all elementary and secondary schools operated at public expense in their educational functions and activities;

(21) All sales of aircraft to common carriers for storage or for use in interstate commerce and all sales made by or to not-for-profit civic, social, service or fraternal organizations, including fraternal organizations which have been declared tax-exempt organizations pursuant to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or charitable functions and activities and all sales made to eleemosynary and penal institutions and industries of the state, and all sales made to any private not-for-profit institution of higher education not otherwise excluded pursuant to subdivision (20) of this subsection or any institution of higher education supported by public funds, and all sales made to a state relief agency in the exercise of relief functions and activities;

(22) All ticket sales made by benevolent, scientific and educational associations which are formed to foster, encourage, and promote progress and improvement in the science of

151 agriculture and in the raising and breeding of animals, and by nonprofit summer theater  
152 organizations if such organizations are exempt from federal tax pursuant to the provisions of the  
153 Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any  
154 fair conducted by a county agricultural and mechanical society organized and operated pursuant  
155 to sections 262.290 to 262.530;

156 (23) All sales made to any private not-for-profit elementary or secondary school, all sales  
157 of feed additives, medications or vaccines administered to livestock or poultry in the production  
158 of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for  
159 food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber,  
160 all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying  
161 agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as  
162 defined in section 142.028, natural gas, propane, and electricity used by an eligible new  
163 generation cooperative or an eligible new generation processing entity as defined in section  
164 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and  
165 trailers, and any freight charges on any exempt item. As used in this subdivision, the term "feed  
166 additives" means tangible personal property which, when mixed with feed for livestock or  
167 poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term  
168 "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and other assorted  
169 pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark  
170 the application of pesticides and herbicides for the production of crops, livestock or poultry. As  
171 used in this subdivision, the term "farm machinery and equipment" means new or used farm  
172 tractors and such other new or used farm machinery and equipment and repair or replacement  
173 parts thereon and any accessories for and upgrades to such farm machinery and equipment, rotary  
174 mowers used exclusively for agricultural purposes, and supplies and lubricants used exclusively,  
175 solely, and directly for producing crops, raising and feeding livestock, fish, poultry, pheasants,  
176 chukar, quail, or for producing milk for ultimate sale at retail, including field drain tile, and  
177 one-half of each purchaser's purchase of diesel fuel therefor which is:

- 178 (a) Used exclusively for agricultural purposes;  
179 (b) Used on land owned or leased for the purpose of producing farm products; and  
180 (c) Used directly in producing farm products to be sold ultimately in processed form or  
181 otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold  
182 ultimately in processed form at retail;

183 (24) Except as otherwise provided in section 144.032, all sales of metered water service,  
184 electricity, ~~[electrical current, natural, artificial or propane gas, wood, coal or home heating oil]~~  
185 **pipd natural or artificial gas, or other fuels delivered by the seller** for domestic use ~~[and~~  
186 ~~in any city not within a county, all sales of metered or unmetered water service for domestic use]:~~

187 (a) "Domestic use" means that portion of metered water service, electricity, ~~electrical~~  
188 ~~current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not~~  
189 ~~within a county, metered or unmetered water service, which]~~ **pipd natural or artificial gas,**  
190 **or other fuels delivered by the seller that** an individual occupant of a residential premises uses  
191 for nonbusiness, noncommercial or nonindustrial purposes. Utility service through a single or  
192 master meter for residential apartments or condominiums, including service for common areas  
193 and facilities and vacant units, shall be deemed to be for domestic use. Each seller shall establish  
194 and maintain a system whereby individual purchases are determined as exempt or nonexempt;  
195 (b) Regulated utility sellers shall determine whether individual purchases are exempt or  
196 nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file  
197 with and approved by the Missouri public service commission. Sales and purchases made  
198 pursuant to the rate classification "residential" and sales to and purchases made by or on behalf  
199 of the occupants of residential apartments or condominiums through a single or master meter,  
200 including service for common areas and facilities and vacant units, shall be considered as sales  
201 made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales  
202 tax upon the entire amount of purchases classified as nondomestic use. The seller's utility  
203 service rate classification and the provision of service thereunder shall be conclusive as to  
204 whether or not the utility must charge sales tax;  
205 (c) Each person making domestic use purchases of ~~[services or property and]~~ **electricity,**  
206 **pipd natural or artificial gas, or other fuels delivered by the seller** who uses any portion of  
207 the services or property so purchased for a nondomestic use shall, by the fifteenth day of the  
208 fourth month following the year of purchase, and without assessment, notice or demand, file a  
209 return and pay sales tax on that portion of nondomestic purchases. Each person making  
210 nondomestic purchases of ~~[services or property and]~~ **electricity, pipd natural or artificial gas,**  
211 **or other fuels delivered by the seller** who uses any portion of the ~~[services or property]~~  
212 **electricity, pipd natural or artificial gas, or other fuels delivered by the seller** so purchased  
213 for domestic use, and each person making domestic purchases on behalf of occupants of  
214 residential apartments or condominiums through a single or master meter, including service for  
215 common areas and facilities and vacant units, under a nonresidential utility service rate  
216 classification may, between the first day of the first month and the fifteenth day of the fourth  
217 month following the year of purchase, apply for credit or refund to the director of revenue and  
218 the director shall give credit or make refund for taxes paid on the domestic use portion of the  
219 purchase. The person making such purchases on behalf of occupants of residential apartments  
220 or condominiums shall have standing to apply to the director of revenue for such credit or refund;



- 221           (25) All sales of handicraft items made by the seller or the seller's spouse if the seller or  
222 the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such  
223 sales do not constitute a majority of the annual gross income of the seller;
- 224           (26) Excise taxes, collected on sales at retail, imposed by Sections 4041, ~~[4061,]~~ 4071,  
225 4081, ~~[4091,]~~ 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director  
226 of revenue shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales  
227 taxes on such excise taxes;
- 228           (27) Sales of fuel consumed or used in the operation of ships, barges, or waterborne  
229 vessels which are used primarily in or for the transportation of property or cargo, or the  
230 conveyance of persons for hire, on navigable rivers bordering on or located in part in this state,  
231 if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel while  
232 it is afloat upon such river;
- 233           (28) All sales made to an interstate compact agency created pursuant to sections 70.370  
234 to 70.441 or sections 238.010 to 238.100 in the exercise of the functions and activities of such  
235 agency as provided pursuant to the compact;
- 236           (29) Computers, computer software and computer security systems purchased for use  
237 by architectural or engineering firms headquartered in this state. For the purposes of this  
238 subdivision, "headquartered in this state" means the office for the administrative management  
239 of at least four integrated facilities operated by the taxpayer is located in the state of Missouri;
- 240           (30) All livestock sales when either the seller is engaged in the growing, producing or  
241 feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering  
242 or leasing of such livestock;
- 243           (31) All sales of barges which are to be used primarily in the transportation of property  
244 or cargo on interstate waterways;
- 245           (32) Electrical energy or gas, whether natural, artificial or propane, water, or other  
246 utilities which are ultimately consumed in connection with the manufacturing of cellular glass  
247 products or in any material recovery processing plant as defined in subdivision (5) of this  
248 subsection;
- 249           (33) Notwithstanding other provisions of law to the contrary, all sales of pesticides or  
250 herbicides used in the production of crops, aquaculture, livestock or poultry;
- 251           (34) Tangible personal property and utilities purchased for use or consumption directly  
252 or exclusively in the research and development of agricultural/biotechnology and plant genomics  
253 products and prescription pharmaceuticals consumed by humans or animals;
- 254           (35) All sales of grain bins for storage of grain for resale;

255 (36) All sales of feed which are developed for and used in the feeding of pets owned by  
256 a commercial breeder when such sales are made to a commercial breeder, as defined in section  
257 273.325, and licensed pursuant to sections 273.325 to 273.357;

258 (37) All purchases by a contractor on behalf of an entity located in another state,  
259 provided that the entity is authorized to issue a certificate of exemption for purchases to a  
260 contractor under the provisions of that state's laws. For purposes of this subdivision, the term  
261 "certificate of exemption" shall mean any document evidencing that the entity is exempt from  
262 sales and use taxes on purchases pursuant to the laws of the state in which the entity is located.  
263 Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's  
264 exemption certificate as evidence of the exemption. If the exemption certificate issued by the  
265 exempt entity to the contractor is later determined by the director of revenue to be invalid for any  
266 reason ~~[and the contractor has accepted the certificate in good faith]~~, neither the contractor or the  
267 exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result  
268 of use of the invalid exemption certificate **unless the contractor fraudulently accepted the**  
269 **certificate**. Materials shall be exempt from all state and local sales and use taxes when  
270 purchased by a contractor for the purpose of fabricating tangible personal property which is used  
271 in fulfilling a contract for the purpose of constructing, repairing or remodeling facilities for the  
272 following:

273 (a) An exempt entity located in this state, if the entity is one of those entities able to issue  
274 project exemption certificates in accordance with the provisions of section 144.062; or

275 (b) An exempt entity located outside the state if the exempt entity is authorized to issue  
276 an exemption certificate to contractors in accordance with the provisions of that state's law and  
277 the applicable provisions of this section;

278 (38) All sales or other transfers of tangible personal property to a lessor who leases the  
279 property under a lease of one year or longer executed or in effect at the time of the sale or other  
280 transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections  
281 238.010 to 238.100;

282 (39) Sales of tickets to any collegiate athletic championship event that is held in a facility  
283 owned or operated by a governmental authority or commission, a quasi-governmental agency,  
284 a state university or college or by the state or any political subdivision thereof, including a  
285 municipality, and that is played on a neutral site and may reasonably be played at a site located  
286 outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that  
287 is not located on the campus of a conference member institution participating in the event;

288 (40) All purchases by a sports complex authority created under section 64.920, and all  
289 sales of utilities by such authority at the authority's cost that are consumed in connection with  
290 the operation of a sports complex leased to a professional sports team;

291 (41) All materials, replacement parts, and equipment purchased for use directly upon,  
292 and for the modification, replacement, repair, and maintenance of aircraft, aircraft power plants,  
293 and aircraft accessories;

294 (42) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or  
295 similar places of business for use in the normal course of business and money received by a  
296 shooting range or similar places of business from patrons and held by a shooting range or similar  
297 place of business for redistribution to patrons at the conclusion of a shooting event;

298 (43) All sales of motor fuel, as defined in section 142.800, used in any watercraft, as  
299 defined in section 306.010;

300 (44) Any new or used aircraft sold or delivered in this state to a person who is not a  
301 resident of this state or a corporation that is not incorporated in this state, and such aircraft is not  
302 to be based in this state and shall not remain in this state more than ten business days subsequent  
303 to the last to occur of:

304 (a) The transfer of title to the aircraft to a person who is not a resident of this state or a  
305 corporation that is not incorporated in this state; or

306 (b) The date of the return to service of the aircraft in accordance with 14 ~~[CFR]~~ **C.F.R.**  
307 **Section** 91.407 for any maintenance, preventive maintenance, rebuilding, alterations, repairs, or  
308 installations that are completed contemporaneously with the transfer of title to the aircraft to a  
309 person who is not a resident of this state or a corporation that is not incorporated in this state;

310 (45) All internet access or the use of internet access regardless of whether the tax is  
311 imposed on a provider of internet access or a buyer of internet access. For purposes of this  
312 subdivision, the following terms shall mean:

313 (a) "Direct costs", costs incurred by a governmental authority solely because of an  
314 internet service provider's use of the public right-of-way. The term shall not include costs that  
315 the governmental authority would have incurred if the internet service provider did not make  
316 such use of the public right-of-way. Direct costs shall be determined in a manner consistent with  
317 generally accepted accounting principles;

318 (b) "Internet", computer and telecommunications facilities, including equipment and  
319 operating software, that comprises the interconnected worldwide network that employ the  
320 transmission control protocol or internet protocol, or any predecessor or successor protocols to  
321 that protocol, to communicate information of all kinds by wire or radio;

322 (c) "Internet access", a service that enables users to connect to the internet to access  
323 content, information, or other services without regard to whether the service is referred to as  
324 telecommunications, communications, transmission, or similar services, and without regard to  
325 whether a provider of the service is subject to regulation by the Federal Communications  
326 Commission as a common carrier under 47 U.S.C. Section 201, et seq. For purposes of this

subdivision, internet access also includes: the purchase, use, or sale of communications services, including telecommunications services as defined in section 144.010, to the extent the communications services are purchased, used, or sold to provide the service described in this subdivision or to otherwise enable users to access content, information, or other services offered over the internet; services that are incidental to the provision of a service described in this subdivision, when furnished to users as part of such service, including a home page, electronic mail, and instant messaging, including voice-capable and video-capable electronic mail and instant messaging, video clips, and personal electronic storage capacity; a home page electronic mail and instant messaging, including voice-capable and video-capable electronic mail and instant messaging, video clips, and personal electronic storage capacity that are provided independently or that are not packed with internet access. As used in this subdivision, internet access does not include voice, audio, and video programming or other products and services, except services described in this paragraph or this subdivision, that use internet protocol or any successor protocol and for which there is a charge, regardless of whether the charge is separately stated or aggregated with the charge for services described in this paragraph or this subdivision;

(d) "Tax", any charge imposed by the state or a political subdivision of the state for the purpose of generating revenues for governmental purposes and that is not a fee imposed for a specific privilege, service, or benefit conferred, except as described as otherwise under this subdivision, or any obligation imposed on a seller to collect and to remit to the state or a political subdivision of the state any gross retail tax, sales tax, or use tax imposed on a buyer by such a governmental entity. The term tax shall not include any franchise fee or similar fee imposed or authorized under ~~section 67.1830~~ **sections 67.1830 to 67.1846** or **section 67.2689**; Section 622 or 653 of the Communications Act of 1934, 47 U.S.C. Section 542 and 47 U.S.C. Section 573; or any other fee related to obligations of telecommunications carriers under the Communications Act of 1934, 47 U.S.C. Section 151, et seq., except to the extent that:

a. The fee is not imposed for the purpose of recovering direct costs incurred by the franchising or other governmental authority from providing the specific privilege, service, or benefit conferred to the payer of the fee; or

b. The fee is imposed for the use of a public right-of-way based on a percentage of the service revenue, and the fee exceeds the incremental direct costs incurred by the governmental authority associated with the provision of that right-of-way to the provider of internet access service.

Nothing in this subdivision shall be interpreted as an exemption from taxes due on goods or services that were subject to tax on January 1, 2016; **and**

362           **(46) Usual and customary delivery charges that are stated separately from the sale**  
363 **price.**

364           3. Any ruling, agreement, or contract, whether written or oral, express or implied,  
365 between a person and this state's executive branch, or any other state agency or department,  
366 stating, agreeing, or ruling that such person is not required to collect sales and use tax in this  
367 state despite the presence of a warehouse, distribution center, or fulfillment center in this state  
368 that is owned or operated by the person or an affiliated person shall be null and void unless it is  
369 specifically approved by a majority vote of each of the houses of the general assembly. For  
370 purposes of this subsection, an "affiliated person" means any person that is a member of the same  
371 controlled group of corporations as defined in Section 1563(a) of the Internal Revenue Code of  
372 1986, as amended, as the vendor or any other entity that, notwithstanding its form of  
373 organization, bears the same ownership relationship to the vendor as a corporation that is a  
374 member of the same controlled group of corporations as defined in Section 1563(a) of the  
375 Internal Revenue Code, as amended.

          144.032. The provisions of section 144.030 to the contrary notwithstanding, any city  
2 imposing a sales tax under the provisions of sections 94.500 to 94.570, or any county imposing  
3 a sales tax under the provisions of sections 66.600 to 66.635, or any county imposing a sales tax  
4 under the provisions of sections 67.500 to 67.729, or any hospital district imposing a sales tax  
5 under the provisions of section 205.205 may by ordinance impose a sales tax upon all sales of  
6 ~~[metered water services,]~~ electricity, ~~[electrical current and natural, artificial or propane gas,~~  
7 ~~wood, coal, or home heating oil]~~ **pipd natural or artificial gas, or other fuels delivered by**  
8 **the seller** for domestic use only. Such tax shall be administered by the department of revenue  
9 and assessed by the retailer in the same manner as any other city, county, or hospital district sales  
10 tax. Domestic use shall be determined in the same manner as the determination of domestic use  
11 for exemption of such sales from the state sales tax under the provisions of section 144.030.

          144.043. 1. ~~[As used in this section, the following terms mean:~~  
2 ~~—— (1) "Light aircraft", a light airplane that seats no more than four persons, with a gross~~  
3 ~~weight of three thousand pounds or less, which is primarily used for recreational flying or flight~~  
4 ~~training;~~  
5 ~~—— (2) "Light aircraft kit", factory manufactured parts and components, including engine,~~  
6 ~~propeller, instruments, wheels, brakes, and air frame parts which make up a complete aircraft kit~~  
7 ~~or partial kit designed to be assembled into a light aircraft and then operated by a qualified~~  
8 ~~purchaser for recreational and educational purposes;~~  
9 ~~—— (3) "Parts and components", manufactured light aircraft parts, including air frame and~~  
10 ~~engine parts, that are required by the qualified purchaser to complete a light aircraft kit, or spare~~  
11 ~~or replacement parts for an already completed light aircraft;~~

12 ~~—— (4) "Qualified purchaser", a purchaser of a light aircraft, light aircraft kit, parts or~~  
13 ~~components who is nonresident of this state, who will transport the light aircraft, light aircraft~~  
14 ~~kit, parts or components outside this state within ten days after the date of purchase, and who will~~  
15 ~~register any light aircraft so purchased in another state or country. Such purchaser shall not base~~  
16 ~~such aircraft in this state and such purchaser shall not be a resident of the state unless such~~  
17 ~~purchaser has paid sales or use tax on such aircraft in another state.~~

18 ~~—— 2. In addition to the exemptions granted under the provisions of section 144.030, there~~  
19 ~~shall also be specifically exempted from the provisions of sections 144.010 to 144.525, sections~~  
20 ~~144.600 to 144.748, section 238.235, and from the provisions of any local sales tax law, as~~  
21 ~~defined in section 32.085, and from the computation of the tax levied, assessed or payable under~~  
22 ~~sections 144.010 to 144.525, sections 144.600 to 144.748, section 238.235, and under any local~~  
23 ~~sales tax law, as defined in section 32.085, all sales of new light aircraft, light aircraft kits, parts~~  
24 ~~or components manufactured or substantially completed within this state, when such new light~~  
25 ~~aircraft, light aircraft kits, parts or components are sold by the manufacturer to a qualified~~  
26 ~~purchaser. The director of revenue shall prescribe the manner for a purchaser of a light aircraft,~~  
27 ~~light aircraft kit, parts or components to establish that such person is a qualified purchaser and~~  
28 ~~is eligible for the exemption established in this section] Except for the defined~~  
29 **telecommunications services in subsection 3 of this section, the sale of telecommunications**  
30 **service sold on a call-by-call basis shall be sourced to:**

31 **(1) Each level of taxing jurisdiction where the call originates and terminates in that**  
32 **jurisdiction; or**

33 **(2) Each level of taxing jurisdiction where the call either originates or terminates**  
34 **and in which the service address is also located.**

35 **2. Except for the defined telecommunications services in subsection 3 of this section,**  
36 **a sale of telecommunications services sold on a basis other than a call-by-call basis is**  
37 **sourced to the customer's place of primary use.**

38 **3. The sale of the following telecommunications services shall be sourced to each**  
39 **level of taxing jurisdiction as follows:**

40 **(1) A sale of mobile telecommunications services other than air-to-ground**  
41 **radiotelephone service and prepaid calling service is sourced to the customer's place of**  
42 **primary use as required by the Mobile Telecommunications Sourcing Act;**

43 **(2) A sale of post-paid calling service is sourced to the origination point of the**  
44 **telecommunications signal as first identified by either:**

45 **(a) The seller's telecommunications system; or**

46 **(b) Information received by the seller from its service provider if the system used**  
47 **to transport such signals is not that of the seller;**

48           (3) A sale of prepaid calling service or a sale of a prepaid wireless calling service  
49 is sourced in accordance with section 144.111; however, in the case of a sale of prepaid  
50 wireless calling service, the rule provided in subdivision (5) of subsection 2 of section  
51 144.111 shall include as an option the location associated with the mobile telephone  
52 number; and

53           (4) A sale of a private communication service is sourced as follows:

54           (a) Service for a separate charge related to a customer channel termination point  
55 is sourced to each level of jurisdiction in which such customer channel termination point  
56 is located;

57           (b) Service if all customer termination points are located entirely within one  
58 jurisdiction or levels of jurisdiction is sourced in such jurisdiction in which the customer  
59 channel termination points are located;

60           (c) Service for segments of a channel between two customer channel termination  
61 points located in different jurisdictions and in which segments of channel are separately  
62 charged is sourced fifty percent in each level of jurisdiction in which the customer channel  
63 termination points are located; and

64           (d) Service for segments of a channel located in more than one jurisdiction or levels  
65 of jurisdiction and in which segments are not separately billed is sourced in each  
66 jurisdiction based on the percentage determined by dividing the number of customer  
67 channel termination points in such jurisdiction by the total number of customer channel  
68 termination points.

69           4. The sale of internet access service is sourced to the customer's place of primary  
70 use.

71           5. The sale of an ancillary service is sourced to the customer's place of primary use.

144.049. 1. ~~[For purposes of this section, the following terms mean:~~

2           ~~(1) "Clothing", any article of wearing apparel, including footwear, intended to be worn~~  
3 ~~on or about the human body. The term shall include but not be limited to cloth and other~~  
4 ~~material used to make school uniforms or other school clothing. Items normally sold in pairs~~  
5 ~~shall not be separated to qualify for the exemption. The term shall not include watches,~~  
6 ~~watchbands, jewelry, handbags, handkerchiefs, umbrellas, scarves, ties, headbands, or belt~~  
7 ~~buckles; and~~

8           ~~(2) "Personal computers", a laptop, desktop, or tower computer system which consists~~  
9 ~~of a central processing unit, random access memory, a storage drive, a display monitor, and a~~  
10 ~~keyboard and devices designed for use in conjunction with a personal computer, such as a disk~~  
11 ~~drive, memory module, compact disk drive, daughterboard, digitizer, microphone, modem,~~

12 motherboard, mouse, multimedia speaker, printer, scanner, single-user hardware, single-user  
13 operating system, soundcard, or video card;

14 ~~—— (3) "School supplies", any item normally used by students in a standard classroom for~~  
15 ~~educational purposes, including but not limited to textbooks, notebooks, paper, writing~~  
16 ~~instruments, crayons, art supplies, rulers, book bags, backpacks, handheld calculators, chalk,~~  
17 ~~maps, and globes. The term shall not include watches, radios, CD players, headphones, sporting~~  
18 ~~equipment, portable or desktop telephones, copiers or other office equipment, furniture, or~~  
19 ~~fixtures. School supplies shall also include computer software having a taxable value of three~~  
20 ~~hundred fifty dollars or less and any graphing calculator having a taxable value of one hundred~~  
21 ~~fifty dollars or less.~~

22 ~~—— 2.]~~ In each year beginning on or after January 1, 2005, there is hereby specifically  
23 exempted from state **and local** sales tax law all retail sales of any article of clothing having a  
24 taxable value of one hundred dollars or less[;] ; all retail sales of **school art supplies, school**  
25 **instructional materials, and** school supplies not to exceed fifty dollars per purchase[;] ; all  
26 **prewritten** computer software with a taxable value of three hundred fifty dollars or less[; ~~all~~  
27 ~~graphing calculators having a taxable value of one hundred fifty dollars or less,]~~ ; and all retail  
28 sales of [personal] computers [or computer peripheral devices] **and school computer supplies**  
29 not to exceed one thousand five hundred dollars **per item**, during a three-day period beginning  
30 at 12:01 a.m. on the first Friday in August and ending at midnight on the Sunday following.

31 ~~[3. If the governing body of any political subdivision adopted an ordinance that applied~~  
32 ~~to the 2004 sales tax holiday to prohibit the provisions of this section from allowing the sales tax~~  
33 ~~holiday to apply to such political subdivision's local sales tax, then, notwithstanding any~~  
34 ~~provision of a local ordinance to the contrary, the 2005 sales tax holiday shall not apply to such~~  
35 ~~political subdivision's local sales tax. However, any such political subdivision may enact an~~  
36 ~~ordinance to allow the 2005 sales tax holiday to apply to its local sales taxes. A political~~  
37 ~~subdivision must notify the department of revenue not less than forty-five calendar days prior~~  
38 ~~to the beginning date of the sales tax holiday occurring in that year of any ordinance or order~~  
39 ~~rescinding an ordinance or order to opt out.~~

40 ~~—— 4.]~~ **2. If a purchaser and seller are located in different time zones, the time zone of**  
41 **the seller's location shall determine the exemption period.**

42 **3.** This section shall not apply to any sales which take place within the Missouri state  
43 fairgrounds.

44 **[5.] 4.** This section applies to sales of items bought for personal use only.

45 ~~[6. After the 2005 sales tax holiday, any political subdivision may, by adopting an~~  
46 ~~ordinance or order, choose to prohibit future annual sales tax holidays from applying to its local~~  
47 ~~sales tax. After opting out, the political subdivision may rescind the ordinance or order. The~~



~~48 political subdivision must notify the department of revenue not less than forty-five calendar days~~  
~~49 prior to the beginning date of the sales tax holiday occurring in that year of any ordinance or~~  
~~50 order rescinding an ordinance or order to opt out.~~

51 ~~———7.]~~ **5.** This section may not apply to any retailer when less than two percent of the  
52 retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer ~~[shall]~~ **may**  
53 offer a sales tax refund in lieu of the sales tax holiday.

54 **6. This section shall only apply to a layaway purchase if:**

55 **(1) The purchaser makes the final payment and receives the property during the**  
56 **exemption period; or**

57 **(2) The purchaser and seller enter an agreement during the exemption period for**  
58 **immediate delivery upon full payment, regardless if delivery is made after the exemption**  
59 **period.**

60 **7. The exemption of a bundled transaction shall be calculated as provided for all**  
61 **other bundled transactions.**

62 **8. (1) For a discount that reduces the price of a product, the discounted price shall**  
63 **determine if the price exceeds the per-item-price limit under subsection 1 of this section.**  
64 **A coupon that reduces the sales price shall be treated as a discount only if the seller is not**  
65 **reimbursed for the coupon amount by a third party.**

66 **(2) For a discount that reduces the total amount paid by a purchaser instead of the**  
67 **price of a specific product and the purchaser makes both exempt and nonexempt**  
68 **purchases, the seller shall allocate the discount equally among the nonexempt purchases.**

69 **9. No items normally sold as a single unit shall be priced separately or sold as**  
70 **individual items.**

71 **10. Items purchased during the exemption period but not delivered to the**  
72 **purchaser during the exemption period shall qualify for an exemption only if the delivery**  
73 **delay is due to the item being out of stock.**

74 **11. (1) If a purchaser purchases an exempt item during the exemption period and,**  
75 **after the exemption period, exchanges such item for a similar item that would qualify**  
76 **under this section, no additional tax shall be due on the new item.**

77 **(2) If a purchaser purchases an exempt item during an exemption period and, after**  
78 **the exemption period, exchanges such item for credit on the purchase of a nonexempt item,**  
79 **sales tax shall be due on the nonexempt item.**

80 **(3) If a purchaser purchases an exempt item before the exemption period and,**  
81 **during the exemption period, exchanges such item for credit on the purchase of an exempt**  
82 **item, which is purchased during the exemption period, no sales tax shall be due on the sale**  
83 **of the new item.**

84           **(4) No credit or refund of sales tax shall be given during the sixty days following**  
85 **the exemption period on a return of an exempt item unless the purchaser provides a receipt**  
86 **or invoice indicating sales tax was paid or unless the seller has satisfactory records**  
87 **indicating sales tax was paid.**

88           **12. An item requiring delivery shall be exempt if:**

89           **(1) The purchaser receives the delivery and pays for the item during the exemption**  
90 **period; or**

91           **(2) During the exemption period, the purchaser orders and pays for the item and**  
92 **the seller accepts the order for immediate shipment regardless when delivery is made. For**  
93 **the purposes of this subdivision, a seller accepts an order if the seller takes action to fill the**  
94 **order for immediate shipment including, but not limited to, placing an "in date" stamp on**  
95 **a mail order or assigning an "order number" to a telephone order. An order is for**  
96 **immediate shipment if the purchaser does not request delayed shipment, regardless if a**  
97 **shipment is delayed due to a backlog of orders or because an item is currently unavailable**  
98 **or on back order.**

          144.060. 1. It shall be the duty of every person making any purchase or receiving any  
2 service upon which a tax is imposed by sections 144.010 to 144.510 to pay, to the extent possible  
3 under the provisions of section 144.285, the amount of such tax to the person making such sale  
4 or rendering such service. Any person who shall willfully and intentionally refuse to pay such  
5 tax shall be guilty of a misdemeanor. The provisions of this section shall not apply to any person  
6 making any purchase or sale of a motor vehicle subject to sales tax as provided by the Missouri  
7 sales tax law, unless such person making the sale is a motor vehicle dealer authorized to collect  
8 and remit sales tax pursuant to subsection 8 of section 144.070.

9           **2. A purchaser shall be relieved from any additional tax, interest, additions, or**  
10 **penalties for failure to collect and remit the proper amount of tax owed on a purchase**  
11 **subject to tax under chapter 144 if:**

12           **(1) A purchaser's seller or a certified service provider relied on erroneous data**  
13 **provided by the director of revenue on tax rates, boundaries, taxing jurisdiction**  
14 **assignments, or in the taxability matrix created under section 144.124;**

15           **(2) A purchaser holding a direct pay permit, created under section 144.079, relied**  
16 **on erroneous data provided by the director of revenue on tax rates, boundaries, taxing**  
17 **jurisdiction assignments, or in the taxability matrix created under section 144.124;**

18           **(3) A purchaser using a database created under section 144.123 received erroneous**  
19 **data provided by the director of revenue on tax rates, boundaries, or taxing jurisdiction**  
20 **assignments; or**

21           **(4) A purchaser relied on erroneous data provided by the director of revenue in the**  
22           **taxability matrix created under section 144.124.**

144.070. 1. At the time the owner of any new or used motor vehicle, trailer, boat, or  
2 outboard motor which was acquired in a transaction subject to sales tax under the Missouri sales  
3 tax law makes application to the director of revenue for an official certificate of title and the  
4 registration of the motor vehicle, trailer, boat, or outboard motor as otherwise provided by law,  
5 the owner shall present to the director of revenue evidence satisfactory to the director of revenue  
6 showing the purchase price exclusive of any charge incident to the extension of credit paid by  
7 or charged to the applicant in the acquisition of the motor vehicle, trailer, boat, or outboard  
8 motor, or that no sales tax was incurred in its acquisition, and if sales tax was incurred in its  
9 acquisition, the applicant shall pay or cause to be paid to the director of revenue the sales tax  
10 provided by the Missouri sales tax law in addition to the registration fees now or hereafter  
11 required according to law, and the director of revenue shall not issue a certificate of title for any  
12 new or used motor vehicle, trailer, boat, or outboard motor subject to sales tax as provided in the  
13 Missouri sales tax law until the tax levied for the sale of the same under sections 144.010 to  
14 144.510 has been paid as provided in this section or is registered under the provisions of  
15 subsection 5 of this section.

16           2. As used in subsection 1 of this section, the term "purchase price" shall mean the total  
17 amount of the contract price agreed upon between the seller and the applicant in the acquisition  
18 of the motor vehicle, trailer, boat, or outboard motor, regardless of the medium of payment  
19 therefor.

20           3. In the event that the purchase price is unknown or undisclosed, or that the evidence  
21 thereof is not satisfactory to the director of revenue, the same shall be fixed by appraisement by  
22 the director.

23           4. The director of the department of revenue shall endorse upon the official certificate  
24 of title issued by the director upon such application an entry showing that such sales tax has been  
25 paid or that the motor vehicle, trailer, boat, or outboard motor represented by such certificate is  
26 exempt from sales tax and state the ground for such exemption.

27           5. Any person, company, or corporation engaged in the business of renting or leasing  
28 motor vehicles, trailers, boats, or outboard motors, which are to be used exclusively for rental  
29 or lease purposes, and not for resale, may apply to the director of revenue for authority to operate  
30 as a leasing company. Any company approved by the director of revenue may pay the tax due  
31 on any motor vehicle, trailer, boat, or outboard motor as required in section 144.020 at the time  
32 of registration thereof or in lieu thereof may pay a sales tax as provided in sections 144.010,  
33 144.020, 144.070 and 144.440. A sales tax shall be charged to and paid by a leasing company  
34 which does not exercise the option of paying in accordance with section 144.020, on the amount

35 charged for each rental or lease agreement while the motor vehicle, trailer, boat, or outboard  
36 motor is domiciled in this state. Any motor vehicle, trailer, boat, or outboard motor which is  
37 leased as the result of a contract executed in this state shall be presumed to be domiciled in this  
38 state.

39 6. Any corporation may have one or more of its divisions separately apply to the director  
40 of revenue for authorization to operate as a leasing company, provided that the corporation:

41 (1) Has filed a written consent with the director authorizing any of its divisions to apply  
42 for such authority;

43 (2) Is authorized to do business in Missouri;

44 (3) Has agreed to treat any sale of a motor vehicle, trailer, boat, or outboard motor from  
45 one of its divisions to another of its divisions as a sale at retail;

46 (4) Has registered under the fictitious name provisions of sections 417.200 to 417.230  
47 each of its divisions doing business in Missouri as a leasing company; and

48 (5) Operates each of its divisions on a basis separate from each of its other divisions.  
49 However, when the transfer of a motor vehicle, trailer, boat or outboard motor occurs within a  
50 corporation which holds a license to operate as a motor vehicle or boat dealer pursuant to  
51 sections 301.550 to 301.573 the provisions in subdivision (3) of this subsection shall not apply.

52 7. If the owner of any motor vehicle, trailer, boat, or outboard motor desires to charge  
53 and collect sales tax as provided in this section, the owner shall make application to the director  
54 of revenue for a permit to operate as a motor vehicle, trailer, boat, or outboard motor leasing  
55 company. The director of revenue shall promulgate rules and regulations determining the  
56 qualifications of such a company, and the method of collection and reporting of sales tax charged  
57 and collected. Such regulations shall apply only to owners of motor vehicles, trailers, boats, or  
58 outboard motors, electing to qualify as motor vehicle, trailer, boat, or outboard motor leasing  
59 companies under the provisions of subsection 5 of this section, and no motor vehicle renting or  
60 leasing, trailer renting or leasing, or boat or outboard motor renting or leasing company can come  
61 under sections 144.010, 144.020, 144.070 and 144.440 unless all motor vehicles, trailers, boats,  
62 and outboard motors held for renting and leasing are included.

63 8. Beginning July 1, 2010, any motor vehicle dealer licensed under section 301.560  
64 engaged in the business of selling motor vehicles or trailers may apply to the director of revenue  
65 for authority to collect and remit the sales tax required under this section on all motor vehicles  
66 sold by the motor vehicle dealer. A motor vehicle dealer receiving authority to collect and remit  
67 the tax is subject to all provisions under sections 144.010 to 144.525. Any motor vehicle dealer  
68 authorized to collect and remit sales taxes on motor vehicles under this subsection shall be  
69 entitled to deduct and retain an amount equal to two percent of the motor vehicle sales tax  
70 pursuant to section 144.140 **or one thousand five hundred dollars, per month, per location,**

71 **whichever is less.** Any amount of the tax collected under this subsection that is retained by a  
72 motor vehicle dealer pursuant to section 144.140 shall not constitute state revenue. In no event  
73 shall revenues from the general revenue fund or any other state fund be utilized to compensate  
74 motor vehicle dealers for their role in collecting and remitting sales taxes on motor vehicles. In  
75 the event this subsection or any portion thereof is held to violate Article IV, Section 30(b) of the  
76 Missouri Constitution, no motor vehicle dealer shall be authorized to collect and remit sales  
77 taxes on motor vehicles under this section. No motor vehicle dealer shall seek compensation  
78 from the state of Missouri or its agencies if a court of competent jurisdiction declares that the  
79 retention of two percent of the motor vehicle sales tax is unconstitutional and orders the return  
80 of such revenues.

144.079. 1. **Section 144.080 notwithstanding, the director of revenue shall**  
2 **promulgate rules to allow for the issuance of direct pay permits to purchasers. Such rules**  
3 **shall include an application process for the issuance of a permit created under this section.**  
4 2. **Purchasers holding a direct pay permit shall be permitted to purchase goods and**  
5 **services that are subject to sales tax under chapter 144 without remitting payment of the**  
6 **tax to the seller at the time of purchase. Such purchaser shall make a determination of the**  
7 **amount of tax owed and shall report and remit such amount directly to the taxing**  
8 **jurisdiction.**  
9 3. **Any rule or portion of a rule, as that term is defined in section 536.010, that is**  
10 **created under the authority delegated in this section shall become effective only if it**  
11 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**  
12 **section 536.028. This section and chapter 536 are nonseverable, and if any of the powers**  
13 **vested with the general assembly pursuant to chapter 536 to review, to delay the effective**  
14 **date, or to disapprove and annul a rule are subsequently held unconstitutional, then the**  
15 **grant of rulemaking authority and any rule proposed or after adopted January 1, 2020,**  
16 **shall be invalid and void.**

144.080. 1. Every person receiving any payment or consideration upon the sale of  
2 property or rendering of service, subject to the tax imposed by the provisions of sections 144.010  
3 to 144.525, is exercising the taxable privilege of selling the property or rendering the service at  
4 retail and is subject to the tax levied in section 144.020. The person shall be responsible not only  
5 for the collection of the amount of the tax imposed on the sale or service to the extent possible  
6 under the provisions of section 144.285, but shall, on or before the last day of the month  
7 following each calendar quarterly period of three months, file a return with the director of  
8 revenue showing the person's gross receipts and the amount of tax levied in section 144.020 for  
9 the preceding quarter, and shall remit to the director of revenue, with the return, the taxes levied  
10 in section 144.020, except as provided in ~~subsections~~ **subsection 2** ~~[and 3]~~ of this section. The

11 director of revenue may promulgate rules or regulations changing the filing and payment  
12 requirements of sellers, but shall not require any seller to file and pay more frequently than  
13 required in this section.

14       2. ~~[Where the aggregate amount levied and imposed upon a seller by section 144.020 is~~  
15 ~~in excess of two hundred fifty dollars for either the first or second month of a calendar quarter,~~  
16 ~~the seller shall file a return and pay such aggregate amount for such months to the director of~~  
17 ~~revenue by the twentieth day of the succeeding month.~~

18       ~~3.]~~ Where the aggregate amount levied and imposed upon a seller by section 144.020 is  
19 less than forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit  
20 the seller to file a return for a calendar year. The return shall be filed and the taxes paid on or  
21 before January thirty-first of the succeeding year.

22       [4.] 3. The seller of any property or person rendering any service, subject to the tax  
23 imposed by sections 144.010 to 144.525, shall collect the tax from the purchaser of such property  
24 or the recipient of the service to the extent possible under the provisions of section 144.285, but  
25 the seller's inability to collect any part or all of the tax does not relieve the seller of the obligation  
26 to pay to the state the tax imposed by section 144.020; except that the collection of the tax  
27 imposed by sections 144.010 to 144.525 on motor vehicles and trailers shall be made as provided  
28 in sections 144.070 and 144.440.

29       [5.] 4. Any person may advertise or hold out or state to the public or to any customer  
30 directly that the tax or any part thereof imposed by sections 144.010 to 144.525, and required to  
31 be collected by the person, will be assumed or absorbed by the person, provided that the amount  
32 of tax assumed or absorbed shall be stated on any invoice or receipt for the property sold or  
33 service rendered. Any person violating any of the provisions of this section shall be guilty of a  
34 misdemeanor. This subsection shall not apply to any retailer prohibited from collecting and  
35 remitting sales tax under section 66.630.

**144.082. 1. The director of revenue shall participate in an online registration**  
2 **system that will allow sellers to register in this state and other member states.**

3       **2. By registering, the seller agrees to collect and remit sales and use taxes for all**  
4 **taxable sales in this state as well as the other member states, including member states**  
5 **joining after the seller's registration. Withdrawal or revocation of this state from the**  
6 **agreement shall not relieve a seller of its responsibility to remit taxes previously or**  
7 **subsequently collected on behalf of this state.**

8       **3. If the seller has a requirement to register prior to registering under the**  
9 **agreement, such seller shall obtain a retail sales license under section 144.083 and register**  
10 **under section 144.650.**

11           **4. Registration with the central registration system and the collection of sales and**  
12 **use taxes in this state shall not be used as a factor in determining whether the seller has**  
13 **nexus with this state for any tax at any time.**

144.083. 1. The director of revenue shall require all persons who are responsible for the  
2 collection of taxes under the provisions of section 144.080 to procure a retail sales license at no  
3 cost to the licensee which shall be prominently displayed at the licensee's place of business, and  
4 the license is valid until revoked by the director or surrendered by the person to whom issued  
5 when sales are discontinued. The director shall issue the retail sales license within ten working  
6 days following the receipt of a properly completed application. Any person applying for a retail  
7 sales license or reinstatement of a revoked sales tax license who owes any tax under sections  
8 144.010 to 144.510 or sections 143.191 to ~~[143.261]~~ **143.265** must pay the amount due plus  
9 interest and penalties before the department may issue the applicant a license or reinstate the  
10 revoked license. All persons beginning business subsequent to August 13, 1986, and who are  
11 required to collect the sales tax shall secure a retail sales license prior to making sales at retail.  
12 Such license may, after ten days' notice, be revoked by the director of revenue only in the event  
13 the licensee shall be in default for a period of sixty days in the payment of any taxes levied under  
14 section 144.020 or sections 143.191 to ~~[143.261]~~ **143.265**. Notwithstanding the provisions of  
15 section 32.057 in the event of revocation, the director of revenue may publish the status of the  
16 business account including the date of revocation in a manner as determined by the director.

17           2. The possession of a retail sales license and a statement from the department of revenue  
18 that the licensee owes no tax due under sections 144.010 to 144.510 or sections 143.191 to  
19 ~~[143.261]~~ **143.265** shall be a prerequisite to the issuance or renewal of any city or county  
20 occupation license or any state license which is required for conducting any business where  
21 goods are sold at retail. The date of issuance on the statement that the licensee owes no tax due  
22 shall be no more than ninety days before the date of submission for application or renewal of the  
23 local license. The revocation of a retailer's license by the director shall render the occupational  
24 license or the state license null and void.

25           3. No person responsible for the collection of taxes under section 144.080 shall make  
26 sales at retail unless such person is the holder of a valid retail sales license. After all appeals  
27 have been exhausted, the director of revenue may notify the county or city law enforcement  
28 agency representing the area in which the former licensee's business is located that the retail sales  
29 license of such person has been revoked, and that any county or city occupation license of such  
30 person is also revoked. The county or city may enforce the provisions of this section, and may  
31 prohibit further sales at retail by such person.

32           4. In addition to the provisions of subsection 2 of this section, beginning January 1,  
33 2009, the possession of a statement from the department of revenue stating no tax is due under

34 sections 143.191 to 143.265 or sections 144.010 to 144.510 shall also be a prerequisite to the  
35 issuance or renewal of any city or county occupation license or any state license required for  
36 conducting any business where goods are sold at retail. The statement of no tax due shall be  
37 dated no longer than ninety days before the date of submission for application or renewal of the  
38 city or county license.

39 ~~[5. Notwithstanding any law or rule to the contrary, sales tax shall only apply to the sale~~  
40 ~~price paid by the final purchaser and not to any off-invoice discounts or other pricing discounts~~  
41 ~~or mechanisms negotiated between manufacturers, wholesalers, and retailers.]~~

**144.084. 1. The director of revenue shall promulgate rules and regulations for**  
2 **remittance of returns. Such rules shall:**

3 **(1) Allow for electronic payments by all remitters by both automated clearinghouse**  
4 **credit and automated clearinghouse debit;**

5 **(2) Provide an alternative method for making "same day" payments if an electronic**  
6 **funds transfer fails;**

7 **(3) Provide that if a due date falls on a Saturday, Sunday, legal holiday in the state,**  
8 **or day the Federal Reserve Bank is closed, the taxes shall be due on the next succeeding**  
9 **business day; and**

10 **(4) Require that any data that accompanies a remittance be formatted using**  
11 **uniform tax type and payment type codes approved by the streamlined sales and use tax**  
12 **governing board.**

13 **2. All model 1 sellers, model 2 sellers, and model 3 sellers shall file returns**  
14 **electronically. Any model 1 seller, model 2 seller, or model 3 seller shall submit its sales**  
15 **and use tax returns in a simplified format approved by the director of revenue at such**  
16 **times as may be prescribed by the director.**

17 **3. (1) The director shall make available to all sellers, regardless if the seller is**  
18 **registered under the streamlined sales and use tax agreement, a simplified electronic return**  
19 **in a form approved by the streamlined sales and use tax governing board and containing**  
20 **only those fields approved by the governing board. Such simplified electronic return shall**  
21 **contain two parts: part one relating to remittances and allocations and part two relating**  
22 **to exempt sales.**

23 **(2) The director shall not require the submission of part two information from a**  
24 **model 4 seller that has no legal requirement to register in this state.**

25 **4. (1) A certified service provider shall file a simplified electronic return on behalf**  
26 **of its model 1 sellers and shall file part one of the simplified electronic return at the times**  
27 **provided under sections 144.080 and 144.090. The director shall allow model 1 sellers to**  
28 **file parts one and two of the simplified electronic return.**



29           (2) Model 2 sellers and model 3 sellers shall file a simplified electronic return at the  
30 times provided under sections 144.080 and 144.090 for each taxing period for which they  
31 anticipate making sales in the state. Such sellers shall file part two information:

32           (a) At the same time the seller files part one information; or

33           (b) At the time the final due date of part one information in a given calendar year.

34 A submission made under this paragraph shall include data for all previous months of such  
35 calendar year, presented as yearly totals.

36           (3) Model 4 sellers may file a simplified electronic return at the times provided  
37 under sections 144.080 and 144.090. Such sellers shall file part two information:

38           (a) At the same time the seller files part one information; or

39           (b) At the time the final due date of part one information in a given calendar year.

40 A submission made under this paragraph shall include data for all previous months of such  
41 calendar year, presented as yearly totals.

42           (4) Model 4 sellers that elect not to file a simplified electronic return shall file  
43 returns in the form and at the times afforded to sellers not registered under the  
44 streamlined sales and use tax agreement.

45           (5) Sellers not registered under the streamlined sales and use tax agreement that  
46 are registered in the state may file a simplified electronic return at the times provided  
47 under sections 144.080 and 144.090. Such sellers shall file part two information:

48           (a) At the same time the seller files part one information; or

49           (b) At the time the final due date of part one information in a given calendar year.

50 A submission under this paragraph shall include data for all previous months of such  
51 calendar year, presented as yearly totals.

52           5. A seller registered under the streamlined sales and use tax agreement that  
53 indicates at the time of registration that it anticipates making no sales that shall be sourced  
54 to the state under the streamlined sales and use tax agreement shall not be required to file  
55 a return. A seller shall be disqualified for such exemption for any quarter in which the  
56 seller makes any taxable sales in the state and shall file a return for such quarter as  
57 provided under sections 144.080 and 144.090.

58           6. The director shall provide for a standardized transmission process that allows  
59 for receipt of uniform tax returns and other formatted information. Such process shall  
60 provide for the filing of separate returns for multiple legal entities in a single transmission  
61 and shall not include any requirement for manual entry or input by a seller. The process  
62 shall allow a certified service provider, a tax preparer, or any other authorized entity to  
63 file returns for more than one seller in a single transmission. However, sellers filing  
64 returns for multiple legal entities shall only do so for affiliated legal entities.

65           **7. The director shall give to a seller registered under the streamlined sales and use**  
66 **tax agreement that has no legal requirement to register in the state notice of a failure to file**  
67 **a required return and shall provide such seller at least thirty days following such notice to**  
68 **file a return before the seller is liable for any penalties related to such failure to file.**

144.100. 1. Every person making any taxable sales of property or service, except  
2 transactions provided for in sections 144.070 and 144.440, individually or by duly authorized  
3 officer or agent, shall make and file a written return with the director of revenue in such manner  
4 as he may prescribe.

5           2. The returns shall be on blanks designed and furnished by the director of ~~the~~  
6 ~~department of~~ revenue and shall be filed at the times provided in sections 144.080 and 144.090.  
7 The returns shall ~~[show the amount of gross receipts from sales of taxable property and services~~  
8 ~~by the person and the amount of tax due thereon by that person during and for the period covered~~  
9 ~~by the return]~~ state:

10           (1) The name and address of the retailer;

11           (2) The total amount of gross sales of all tangible personal property and taxable  
12 services rendered by the retailer during the period for which the return is made;

13           (3) The total amount received during the period for which the return is made on  
14 charges and time sales of tangible personal property made and taxable services rendered  
15 prior to the period for which the return is made;

16           (4) Deductions allowed by law from such total amount of gross sales and from total  
17 amount received during the period for which the return is made on such charges and time  
18 sales;

19           (5) Receipts during the period for which the return is made from the total amount  
20 of sales of tangible personal property and taxable services rendered during such period in  
21 the course of such business, after deductions allowed by law have been made;

22           (6) Receipts during the period for which the return is made from charge and time  
23 sales of tangible personal property made and taxable services rendered prior to such  
24 period in the course of such business, after deductions allowed by law have been made;

25           (7) Gross receipts during the period for which the return is made from sales of  
26 tangible personal property and taxable services rendered in the course of such business  
27 upon the basis of which the tax is imposed; and

28           (8) Such other pertinent information as the director may require.

29           3. In making such return, the retailer shall determine the market value of any  
30 consideration, other than moneys, received in connection with the sale of any tangible  
31 personal property in the course of the business and shall include such value in the return.  
32 Such value shall be subject to review and revision by the director of revenue as hereinafter

33 **provided.** Refunds made by a retailer during the period for which the return is made on  
34 account of tangible personal property returned to the retailer shall be allowed as a  
35 deduction under subdivision (4) of subsection 2 of this section in case the retailer has  
36 included the receipts from such sale in a return made by such retailer and paid taxes on  
37 such sale. The retailer shall, at the time of making such return, pay to the director the  
38 amount of tax owed, except as otherwise provided in this section. The director may extend  
39 the time for making returns and paying the tax required by this section for any period not  
40 to exceed sixty days under such rules and regulations as the director of revenue may  
41 prescribe.

42 **4.** The director of revenue shall only require a single tax return for each taxing  
43 period, and such return shall include only the taxing jurisdictions in which the seller makes  
44 sales within the state. With each return, the person shall remit to the director of revenue the full  
45 amount of the tax due.

46 ~~[3-]~~ **5.** In case of charge and time sales the gross receipts thereof shall be included as  
47 sales in the returns as and when payments are received by the person, without any deduction  
48 therefrom whatsoever.

49 ~~[4-]~~ **6.** If an error or omission is discovered in a return or a change be necessary to show  
50 the true facts, the error may be corrected, the omission supplied, or the change made in the return  
51 next filed with the director for the filing period immediately following the filing period in which  
52 the error was made or the omission occurred, as prescribed by law, except that no refund under  
53 this chapter shall be allowed for any amount of tax paid by a seller which is based upon charges  
54 incident to credit card discounts. Any other omission or error must be corrected by filing an  
55 amended return for the erroneously reported period if the amount of tax is less than that  
56 originally reported, or an additional return if the amount of tax is greater than that originally  
57 reported. An additional return shall be deemed filed on the date the envelope in which it is  
58 mailed is postmarked or the date it is received by the director, whichever is earlier. Any payment  
59 of tax, interest, penalty or additions to tax shall be deemed filed on the date the envelope  
60 containing the payment is postmarked or the date the payment is received by the director,  
61 whichever is earlier. If a refund or credit results from the filing of an amended return, no refund  
62 or credit shall be allowed unless an application for refund or credit is properly completed and  
63 submitted to the director pursuant to section 144.190.

64 ~~[5-]~~ **7.** The amount of gross receipts from sales and the amount of tax due returned by  
65 the person, as well as all matters contained in the return, is subject to review and revision in the  
66 manner herein provided for the correction of the returns.

144.105. 1. A seller shall be allowed a deduction from taxable sales for bad debts attributable to taxable sales of such seller that have become uncollectable. Any deduction taken that is attributed to bad debts shall not include interest.

2. The amount of the bad debt deduction shall be calculated pursuant to 26 U.S.C. Section 166(b), except that such amount shall be adjusted to exclude financing charges or interest, sales or use taxes charged on the purchase price, uncollectable amounts on property that remain in the possession of the seller until the full purchase price is paid, and expenses incurred in attempting to collect any debt or repossessed property.

3. Bad debts may be deducted on the return for the period during which the bad debt is written off as uncollectable in the seller's books and records and is eligible to be deducted for federal income tax purposes. For purposes of this subsection, a seller who is not required to file federal income tax returns may deduct a bad debt on a return filed for the period in which the bad debt is written off as uncollectable in the seller's books and records and would be eligible for a bad debt deduction for federal income tax purposes if the seller was required to file a federal income tax return.

4. If a deduction is taken for a bad debt and the debt is subsequently collected in whole or in part, the tax on the amount so collected shall be paid and reported on the return filed for the period in which the collection is made.

5. If the amount of bad debt exceeds the amount of taxable sales for the period during which the bad debt is written off, a refund claim may be filed by the seller within the applicable statute of limitations for refund claim; however, the statute of limitations shall be measured from the due date of the return on which the bad debt could first be claimed.

6. If filing responsibilities have been assumed by a certified service provider, such service provider may claim, on behalf of the seller, any bad debt allowance provided by this section. The certified service provider shall credit or refund the full amount of any bad debt allowance or refund received to the seller.

7. For the purposes of reporting a payment received on a previously claimed bad debt, any payments made on a debt or account shall first be applied proportionally to the taxable price of the property or service and the sales tax thereon and secondly to interest, service charges, and any other charges.

8. If the books and records of the seller or certified service provider on behalf of the seller claiming the bad debt allowance support an allocation of the bad debts among the member states, such an allocation shall be permitted.

144.109. 1. Certified service providers providing services to model 1 sellers shall not be deemed certified unless:

3           (1) The provider's system is designed and tested to ensure the anonymity of  
4 purchasers unless otherwise required by law;

5           (2) Personally identifiable information is only used and retained to the extent  
6 necessary for the administration of model 1 sellers with respect to exempt purchasers and  
7 for the identification of taxing jurisdictions;

8           (3) The provider provides consumers with clear and conspicuous notice of its  
9 information practices including, but not limited to, the information it collects; the method  
10 of collection; the uses of such information; the duration such information is retained, if at  
11 all; and whether it discloses such information to the state. Such notice shall be satisfied by  
12 a written privacy policy statement accessible by the public on the provider's website;

13           (4) The provider's collection, use, and retention of personally identifiable  
14 information is limited to that required by the state to ensure the validity of exemptions  
15 from taxation that are claimed by reason of a purchaser's status or the intended use of the  
16 goods or services purchased and for the documentation of correct assignment of taxing  
17 jurisdictions; and

18           (5) The provider provides adequate technical, physical, and administrative  
19 safeguards to protect personally identifiable information from unauthorized access and  
20 disclosure.

21           2. (1) If any personally identifiable information is no longer required for the  
22 purposes under subdivision (4) of subsection 1 of this section, the state shall not retain such  
23 information any longer.

24           (2) If personally identifiable information regarding an individual is retained by or  
25 on behalf of the state, the state shall provide reasonable access by such individual to his or  
26 her own information in the state's possession and provide the right to correct any  
27 inaccurate information.

28           (3) The state shall make a reasonable and timely effort to notify an individual if  
29 anyone other than the state or a person authorized by the state seeks to discover personally  
30 identifiable information of the individual.

31           3. The attorney general shall have the power to enforce the provisions of this  
32 section.

144.111. 1. (1) All retail sales in Missouri, excluding leases and rentals, of tangible  
2 personal property or digital goods shall be sourced to the location where the order is  
3 received by the seller.

4           (2) This subsection shall apply only if:

5           (a) The locations where the order is received by the seller and where the purchaser  
6 receives the product are both in this state;

7           (b) The location where receipt of the product by the purchaser occurs is determined  
8 in accordance with subsection 2 of this section; and

9           (c) At the time the order is received, the record-keeping system of the seller used  
10 to calculate the proper amount of sales or use tax to be imposed captures the location  
11 where the order is received.

12           (3) If the sale is sourced under this section to the location where the order is  
13 received by the seller, only the sales tax for the location where the order is received by the  
14 seller may be levied. No additional sales or use tax based on the location where the product  
15 is delivered to the purchaser may be levied on that sale. The purchaser shall not be entitled  
16 to any refund if the combined state and local rate or rates at the location where the product  
17 is received by the purchaser is lower than the rate where the order is received by the seller.

18           (4) A purchaser shall have no additional liability to the state for tax, penalty, or  
19 interest on a sale for which the purchaser remits tax to the seller in the amount invoiced  
20 by the seller if such invoice amount is calculated at either the rate applicable to the location  
21 where receipt by the purchaser occurs or at the rate applicable to the location where the  
22 order is received by the seller. A purchaser may rely on a written representation by the  
23 seller as to the location where the order for such sale was received by the seller. If the  
24 purchaser does not have a written representation by the seller as to the location where the  
25 order for such sale was received by the seller, the purchaser may use a location indicated  
26 by a business address for the seller that is available from the business records of the  
27 purchaser that are maintained in the ordinary course of the purchaser's business to  
28 determine the rate applicable to the location where the order was received.

29           (5) The location where the order is received by or on behalf of the seller means the  
30 physical location of a seller or third party such as an established outlet, office location, or  
31 automated order receipt system operated by or on behalf of the seller where an order is  
32 initially received by or on behalf of the seller and not where the order may be subsequently  
33 accepted, completed, or fulfilled. An order is received when all of the information from the  
34 purchaser necessary to the determination whether the order can be accepted has been  
35 received by or on behalf of the seller. The location from which a product is shipped shall  
36 not be used in determining the location where the order is received by the seller.

37           (6) If taxable services are sold with tangible personal property or digital products  
38 pursuant to a single contract or in the same transaction, are billed on the same billing  
39 statement or statements, and, because of the application of this section, would be sourced  
40 to different jurisdictions, this subsection shall apply to determine the source for tax.

41           2. Except as provided in section 144.112, if the location where the order is received  
42 by the seller and the location where the receipt of the product by the purchaser or the

43 purchaser's donee, as designated by the purchaser, occurs are in different states, then the  
44 retail sale, excluding lease or rental, of a product shall be sourced as follows:

45 (1) If the product is received by the purchaser at a business location of the seller,  
46 the sale shall be sourced to such business location;

47 (2) If the product is not received by the purchaser at a business location of the  
48 seller, the sale shall be sourced to the location where receipt by the purchaser or the  
49 purchaser's donee, as designated by the purchaser, occurs, including the location indicated  
50 by instructions for delivery to the purchaser or donee, as known to the seller;

51 (3) If subdivisions (1) and (2) of this subsection do not apply, the sale shall be  
52 sourced to the location indicated by an address for the purchaser that is available from the  
53 business records of the seller that are maintained in the ordinary course of the seller's  
54 business if use of this address shall not constitute bad faith;

55 (4) If subdivisions (1), (2), and (3) of this subsection do not apply, the sale shall be  
56 sourced to the location indicated by an address for the purchaser obtained during the  
57 consummation of the sale, including the address of a purchaser's payment instrument, if  
58 no other address is available and if use of this address shall not constitute bad faith; and

59 (5) If the previous rules of subdivisions (1), (2), (3), and (4) of this subsection do not  
60 apply, including the circumstances in which the seller is without sufficient information to  
61 apply the previous rules, then the location shall be determined by the address from which  
62 tangible personal property was shipped, from which the digital good or computer software  
63 delivered electronically was first available for transmission from the seller, or from which  
64 the service was provided, disregarding for these purposes any location that merely  
65 provided the digital transfer of the product sold.

66 3. Notwithstanding subsections 1 and 2 of this section, all sales of motor vehicles,  
67 trailers, semitrailers, watercraft, outboard motors, and aircraft that do not qualify as  
68 transportation equipment shall be sourced to the address of the owner thereof.

69 4. The lease or rental of tangible personal property, other than property identified  
70 in subsection 2 or 3 of this section, shall be sourced as follows:

71 (1) For a lease or rental that requires recurring periodic payments, the first  
72 periodic payment is sourced the same as a retail sale in accordance with the provisions of  
73 subsection 2 of this section. Periodic payments made subsequent to the first payment are  
74 sourced to the primary property location for each period covered by the payment. The  
75 primary property location shall be as indicated by an address for the property provided  
76 by the lessee that is available to the lessor from its records maintained in the ordinary  
77 course of business if use of this address shall not constitute bad faith. The property

location shall not be altered by intermittent use at different locations, such as use of business property that accompanies employees on business trips and service calls;

(2) For a lease or rental that does not require recurring periodic payments, the payment is sourced the same as a retail sale in accordance with the provisions of subsection 2 of this section; and

(3) This subsection shall not affect the imposition or computation of sales or use tax on leases or rentals based on a lump sum or accelerated basis or on the acquisition of property for lease.

5. The lease or rental of motor vehicles, trailers, semitrailers, or aircraft that do not qualify as transportation equipment, as defined in section 144.010, shall be sourced as follows:

(1) For a lease or rental that requires recurring periodic payments, each periodic payment is sourced to the primary property location. The primary property location shall be as indicated by an address for the property provided by the lessee that is available to the lessor from its records maintained in the ordinary course of business if use of such address does not constitute bad faith. Such location shall not be altered by intermittent use at different locations;

(2) For a lease or rental that does not require recurring periodic payments, the payment is sourced the same as a retail sale in accordance with the provisions of subsection 2 of this section; and

(3) This subsection shall not affect the imposition or computation of sales or use tax on leases or rentals based on a lump sum or accelerated basis or on the acquisition of property for lease.

6. The retail sale, including lease or rental, of transportation equipment shall be sourced the same as a retail sale in accordance with the provisions of subsection 2 of this section, notwithstanding the exclusion of lease or rental in subsection 2 of this section.

144.112. 1. The retail sale of a product shall be sourced in accordance with section 144.111. The provisions of section 144.111 shall apply regardless of the characterization of a product as tangible personal property, a digital good, or a service. The provisions of section 144.111 shall only apply to determine a seller's obligation to pay or collect and remit sales or use tax with respect to the seller's retail sale of a product. The provisions of this subsection shall not affect the obligation of a purchaser or lessee to remit tax on the use of the product to the taxing jurisdictions of that use.

2. Section 144.111 shall not apply to sales or use taxes levied on the following:

(1) Retail sales or transfers of modular homes, manufactured homes, or mobile homes; and



11           **(2) Telecommunications services and ancillary services.**

12           **144.113. 1. (1) A purchaser of advertising and promotional direct mail may**  
13 **provide the seller with:**

14           **(a) A direct pay permit;**

15           **(b) An agreement certificate of exemption claiming direct mail or other written**  
16 **statement approved, authorized, or accepted by the state; or**

17           **(c) Information showing the jurisdictions to which the advertising and promotional**  
18 **direct mail is to be delivered to recipients.**

19           **(2) If the purchaser provides the permit, certificate, or statement referred to in**  
20 **paragraph (a) or (b) of subdivision (1) of subsection 1 of this section, the seller, in the**  
21 **absence of bad faith, is relieved of all obligations to collect, pay, or remit any tax on any**  
22 **transaction involving advertising and promotional direct mail to which the permit,**  
23 **certificate, or statement applies. The purchaser shall source the sale to the jurisdictions**  
24 **to which the advertising and promotional direct mail is to be delivered to the recipients and**  
25 **shall report and pay any applicable tax due.**

26           **(3) If the purchaser provides the seller information showing the jurisdictions to**  
27 **which the advertising and promotional direct mail is to be delivered to recipients, the seller**  
28 **shall source the sale to the jurisdictions to which the advertising and promotional direct**  
29 **mail is to be delivered and shall collect and remit the applicable tax. In the absence of bad**  
30 **faith, the seller is relieved of any further obligation to collect any additional tax on the sale**  
31 **of advertising and promotional direct mail if the seller has sourced the sale according to**  
32 **the delivery information provided by the purchaser.**

33           **(4) If the purchaser does not provide the seller with any of the items listed in**  
34 **paragraph (a), (b), or (c) of subdivision (1) of subsection 1 of this section, the sale shall be**  
35 **sourced according to subdivision (5) of subsection 2 of section 144.111. The state to which**  
36 **the advertising and promotional direct mail is delivered may disallow credit for tax paid**  
37 **on sales sourced under this subdivision.**

38           **(5) Notwithstanding section 144.111, this subsection shall apply to sales of**  
39 **advertising and promotional direct mail.**

40           **2. (1) Except as otherwise provided in this subsection, sales of other direct mail are**  
41 **sourced in accordance with subdivision (3) of subsection 2 of section 144.111.**

42           **(2) A purchaser of other direct mail may provide the seller with either:**

43           **(a) A direct pay permit; or**

44           **(b) An agreement certificate of exemption claiming direct mail or other written**  
45 **statement approved, authorized, or accepted by the state.**

35           (3) If the purchaser provides the permit, certificate, or statement referred to in  
36 paragraph (a) or (b) of subdivision (2) of this subsection, the seller, in the absence of bad  
37 faith, is relieved of all obligations to collect, pay, or remit any tax on any transaction  
38 involving other direct mail to which the permit, certificate, or statement applies.  
39 Notwithstanding subdivision (1) of this subsection, the sale shall be sourced to the  
40 jurisdictions to which the other direct mail is to be delivered to the recipients, and the  
41 purchaser shall report and pay applicable tax due.

42           (4) Notwithstanding section 144.111, this subsection shall apply to sales of other  
43 direct mail.

44           3. (1) (a) This section applies to a transaction characterized under state law as the  
45 sale of services only if the service is an integral part of the production and distribution of  
46 printed material that meets the definition of direct mail; and

47           (b) This section shall not apply to any transaction that includes the development  
48 of billing information or the provision of any data processing service that is more than  
49 incidental regardless of whether advertising and promotional direct mail is included in the  
50 same mailing.

51           (2) If a transaction is a bundled transaction that includes advertising and  
52 promotional direct mail, this section applies only if the primary purpose of the transaction  
53 is the sale of products or services that meet the definition of advertising and promotional  
54 direct mail.

55           (3) Nothing in this section shall limit any purchaser's:

56           (a) Obligation for sales or use tax to any state to which the direct mail is delivered;

57           (b) Right under local, state, federal, or constitutional law to a credit for sales or use  
58 taxes legally due and paid to other jurisdictions; or

59           (c) Right to a refund of sales or use taxes overpaid to any jurisdiction.

60           (4) This section applies for purposes of uniformly sourcing direct mail transactions  
61 and shall not impose requirements on states regarding the taxation of products that meet  
62 the definition of direct mail or to the application of sales for resale or other exemptions.

144.114. 1. The state shall review software submitted to the streamlined sales and  
2 use tax governing board for certification as a certified automated system (CAS) under  
3 section 501 of the streamlined sales and use tax agreement. Such review shall include a  
4 review to determine that the program adequately classifies the state's product-based  
5 exemptions. Upon completion of the review, the state shall certify to the governing board  
6 its acceptance or rejection of the classifications made by the system. The state shall relieve  
7 a certified service provider (CSP) or model 2 seller from liability to this state and its local

8 jurisdictions for failure to collect sales or use taxes resulting from the CSP or model 2  
9 seller's reliance on the certification provided by the state.

10       2. The streamlined sales and use tax governing board and this state shall not be  
11 responsible for classification of an item or transaction with the product-based exemptions.  
12 The relief from liability provided in this section shall not be available for a CSP or model  
13 2 seller that has incorrectly classified an item or transaction into a product-based  
14 exemption certified by this state. This subsection shall apply to the individual listing of  
15 items or transactions within a product definition approved by the governing board or the  
16 state.

17       3. If the state determines that an item or transaction is incorrectly classified as to  
18 its taxability, it shall notify the CSP or model 2 seller of the incorrect classification. The  
19 CSP or model 2 seller shall have ten days to revise the classification after receipt of notice  
20 from the state of the determination. Upon expiration of the ten days, such CSP or model  
21 2 seller shall be liable for failure to collect the correct amount of sales or use taxes due and  
22 owing to the state.

144.121. 1. Notwithstanding the provisions of section 32.057, any county or other  
2 political subdivision imposing a sales tax which is administered by the state department of  
3 revenue, and any political subdivision which is part of group A or group B, as defined in section  
4 66.620, may inspect or audit any and all records of the state director of revenue pertaining to the  
5 administration, collection and enforcement of its sales taxes, or, in the case of a political  
6 subdivision which is a part of group A or group B, of the sales taxes imposed pursuant to  
7 sections 66.600 to 66.630 and section 94.577 or 94.850 to 94.857. The request for inspection  
8 or audit of sales tax records and reports shall be made by written application signed by the chief  
9 executive of the county or other political subdivision and shall be filed with the director of  
10 revenue. The date for the inspection or audit shall be determined by the director of revenue and  
11 the inspection or audit shall be performed in the premises of the director of revenue and during  
12 normal office hours. The date set shall be no more than thirty days after receipt by the director  
13 of revenue of such written application. The director of revenue shall notify the county or other  
14 political subdivision in writing of the date and place for the inspection or audit. Any county or  
15 other political subdivision may make as many requests for inspection of the sales tax records as  
16 it deems necessary. The director of revenue may make a charge of not more than fifty dollars  
17 per day for each of the facilities of the department which are used in connection with such an  
18 inspection or audit. The director of revenue is authorized to provide reports of sales tax data to  
19 any county or other political subdivision filing requests according to the provisions of this  
20 section and section 32.057.

21           2. If the duties of the director of revenue with respect to the allocation, division and  
22 distribution of sales and use tax proceeds determined to be due within a county of the first  
23 classification having a charter form of government and having a population of nine hundred  
24 thousand or more inhabitants are delegated to the county [~~as provided in section 66.601~~], any  
25 city, town or village within such county may inspect and audit all records of the county relating  
26 to allocation, division and distribution of sales and use tax proceeds in the same manner and on  
27 the same conditions as provided for taxing entities in subsection 1 of this section.

**144.123. 1. The director of revenue shall provide and maintain a database that  
2 describes boundary changes for all taxing jurisdictions and the effective dates of such  
3 changes for sales and use tax purposes.**

4           2. The director of revenue shall provide and maintain a database of all sales and  
5 use tax rates for all taxing jurisdictions. For the identification of counties and cities, codes  
6 corresponding to the rates shall be provided according to Federal Information Processing  
7 Standards (FIPS) as developed by the National Institute of Standards and Technology. For  
8 the identification of all other jurisdictions, codes corresponding to the rates shall be in a  
9 format determined by the director.

10           3. The director of revenue shall provide and maintain a database that assigns each  
11 five- and nine-digit zip code to the proper rates and taxing jurisdictions. If a nine-digit zip  
12 code designation is not available for a street address or if a seller or a certified service  
13 provider (CSP) is unable to determine the nine-digit zip code designation applicable to a  
14 purchase after exercising due diligence to determine the designation, the seller or CSP may  
15 apply the rate for the five-digit zip code area. For purposes of this section, there shall be  
16 a rebuttable presumption that a seller or CSP has exercised due diligence if the seller has  
17 attempted to determine the nine-digit zip code designation by utilizing software approved  
18 by the director that makes this designation from the street address and the five-digit zip  
19 code applicable to a purchase.

20           4. The director of revenue may provide address-based boundary database records  
21 for assigning taxing jurisdictions and associated rates that shall be in addition to the  
22 requirements of subsection 3 of this section. The database records shall be in the same  
23 approved format as the database records required under subsection 3 of this section and  
24 shall meet the requirements developed pursuant to the federal Mobile Telecommunications  
25 Sourcing Act, 4 U.S.C. Section 119(a). If the director develops address-based assignment  
26 database records pursuant to the agreement, sellers that register under the agreement shall  
27 be required to use such database. A seller or CSP shall use such database records in place  
28 of the five- and nine-digit zip code database records provided for in subsection 3 of this  
29 section. If a seller or CSP is unable to determine the applicable rate and jurisdiction using

30 an address-based database record after exercising due diligence, the seller or CSP may  
31 apply the nine-digit zip code designation applicable to a purchase. If a nine-digit zip code  
32 designation is not available for a street address or if a seller or CSP is unable to determine  
33 the nine-digit zip code designation applicable to a purchase after exercising due diligence  
34 to determine the designation, the seller or CSP may apply the rate for the five-digit zip  
35 code area. For the purposes of this section, there shall be a rebuttable presumption that  
36 a seller or CSP has exercised due diligence if the seller or CSP has attempted to determine  
37 the tax rate and jurisdiction by utilizing software approved by the director and makes the  
38 assignment from the address and zip code information applicable to the purchase. If the  
39 director has met the requirements of subsection 3 of this section, the director may also elect  
40 to certify vendor-provided address-based databases for assigning tax rates and  
41 jurisdictions. The databases shall be in the same approved format as the database records  
42 under this section and meet the requirements developed pursuant to the federal Mobile  
43 Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If the director certifies a  
44 vendor-provided address-based database, a seller or CSP may use such database in place  
45 of the database provided for in this subsection.

46 5. The electronic databases provided for in subsections 1, 2, 3, and 4 of this section  
47 shall be in downloadable format as determined by the director of revenue. The databases  
48 may be directly provided by the director or provided by a vendor as designated by the  
49 director. A database provided by a vendor as designated by the director shall be  
50 applicable and subject to the provisions of this section. The databases shall be provided  
51 at no cost to the user of the database. The provisions of subsections 3 and 4 of this section  
52 shall not apply if the purchased product is received by the purchaser at the business  
53 location of the seller.

54 6. No seller or CSP shall be liable for reliance upon erroneous data provided by the  
55 director of revenue on tax rates, boundaries, or taxing jurisdiction assignments.

144.124. 1. The director of revenue shall complete a taxability matrix. The state's  
2 entries in the matrix shall be provided and maintained by the director in a database that  
3 is in a downloadable format.

4 2. The director of revenue shall provide reasonable notice of changes in the  
5 taxability of the products or services listed in the taxability matrix.

6 3. A seller or certified service provider (CSP) shall be relieved from liability to this  
7 state or any local taxing jurisdiction for having charged and collected the incorrect amount  
8 of state or local sales or use tax resulting from such seller's or CSP's reliance upon  
9 erroneous data provided by the director of revenue in the taxability matrix.

144.125. 1. (1) **Amnesty shall be granted for uncollected or unpaid sales or use tax to a seller who registers to pay or to collect and remit applicable sales or use tax on sales made to purchasers in this state in accordance with the terms of the agreement, provided that the seller was not so registered in this state in the twelve-month period preceding the effective date of this state's participation in the agreement.**

(2) **Amnesty shall preclude assessment for uncollected or unpaid sales or use tax together with penalty or interest for sales made during the period the seller was not registered in this state, provided registration occurs within twelve months of the effective date of this state's participation in the agreement.**

(3) **Amnesty shall be provided if this state joins the agreement after the seller has registered.**

2. **Amnesty shall not be available to a seller with respect to any matter or matters for which the seller received notice of the commencement of an audit and for which audit is not yet finally resolved, including any related administrative and judicial processes. The amnesty shall not be available for sales or use taxes already paid or remitted to this state or to taxes collected by the seller.**

3. **Amnesty provided under this section shall be fully effective, absent the seller's fraud or intentional misrepresentation of a material fact, as long as the seller continues registration and payment or collection and remittance of applicable sales or use taxes for a period of at least thirty-six months. The statute of limitations applicable to asserting a tax liability during this thirty-six-month period shall be tolled.**

4. **Amnesty provided under this section shall be applicable only to sales or use taxes due from a seller in its capacity as a seller and not to sales or use taxes due from a seller in its capacity as a purchaser.**

5. **The provisions of this section shall become effective as of the date that the state joins and becomes a member state of the agreement.**

144.140. From every remittance to the director of revenue made on or before the date when the same becomes due, the person required to remit the same shall be entitled to deduct and retain an amount equal to two percent thereof **or one thousand five hundred dollars, per month, per location, whichever is less.**

144.210. 1. The burden of proving that a sale of tangible personal property, services, substances or things was not a sale at retail shall be upon the person who made the sale, except that with respect to sales, services, or transactions provided for in section 144.070. ~~[The seller shall obtain and maintain exemption certificates signed by the purchaser or his agent as evidence for any exempt sales claimed; provided, however, that before any administrative tribunal of this state, a seller may prove that sale is exempt from tax under this chapter in accordance with proof~~

~~7 admissible under the applicable rules of evidence, except that when a purchaser has purchased  
8 tangible personal property or services sales tax free under a claim of exemption which is found  
9 to be improper, the director of revenue may collect the proper amount of tax, interest, additions  
10 to tax and penalty from the purchaser directly. Any tax, interest, additions to tax or penalty  
11 collected by the director from the purchaser shall be credited against the amount otherwise due  
12 from the seller on the purchases or sales where the exemption was claimed.]~~

13       2. If the director of revenue is not satisfied with the return and payment of the tax made  
14 by any person, he is hereby authorized and empowered to make an additional assessment of tax  
15 due from such person, based upon the facts contained in the return or upon any information  
16 within his possession or that shall come into his possession.

17       3. The director of revenue shall give to the person written notice of such additional or  
18 revised assessment by certified or registered mail to the person at his or its last known address.

**144.212. 1. In addition to all other provisions of law provided for exemptions, if an  
2 exemption is claimed by a purchaser:**

3       **(1) The seller shall obtain identifying information of the purchaser and the reason  
4 for claiming a tax exemption at the time of the purchase;**

5       **(2) A purchaser shall not be required to provide a signature to claim an exemption  
6 from tax unless a paper exemption certificate is used;**

7       **(3) The seller shall use the standard form for claiming an exemption electronically  
8 prescribed by the director of revenue and acceptable to the streamlined sales and use tax  
9 governing board;**

10       **(4) The seller shall obtain the same information for proof of a claimed exemption  
11 regardless of the medium in which the transaction occurred;**

12       **(5) The seller shall maintain proper records of exempt transactions and provide  
13 such records to the director of revenue or the director's designee upon request; and**

14       **(6) In the case of drop shipment sales, a third-party vendor such as a drop shipper  
15 may claim a resale exemption based on an exemption certificate provided by its customer  
16 or any other acceptable information available to the third-party vendor evidencing  
17 qualification for a resale exemption, regardless of whether the customer is registered to  
18 collect and remit sales and use tax in the state where the sale is sourced.**

19       **2. Sellers that comply with the requirements of this section shall be relieved from  
20 collecting and remitting tax otherwise applicable if it is determined that the purchaser  
21 improperly claimed an exemption, and such purchaser shall be liable for the nonpayment  
22 of tax. Relief from liability provided under this section shall not apply to a seller who  
23 fraudulently fails to collect tax, to a seller who solicits purchasers to participate in the  
24 unlawful claim of an exemption, to a seller who accepts an exemption certificate if the**

25 purchaser claims an entity-based exemption if the subject of the transaction sought to be  
26 covered by the exemption certificate is actually received by the purchaser at a location  
27 operated by the seller and the state in which that location resides provides an exemption  
28 certificate that clearly and affirmatively indicates that the claimed exemption is not  
29 available in such state, or to a seller who accepts an exemption certificate claiming multiple  
30 points of use for tangible personal property other than computer software for which an  
31 exemption claiming multiple points of use:

32 (1) A seller shall be relieved from collecting and remitting tax otherwise applicable  
33 if the seller obtains a fully completed exemption certificate or captures the relevant data  
34 elements required under the agreement within ninety days subsequent to the date of sale;  
35 and

36 (2) If a seller fails to obtain an exemption certificate or all relevant data elements  
37 as provided in this section, the seller may, within one hundred twenty days subsequent to  
38 a request for substantiation by the director of revenue or the director's designee, either  
39 prove that the transaction was not subject to tax by other means or obtain a fully  
40 completed exemption certificate from the purchaser, taken in good faith.

41 3. Nothing in this section shall affect the ability of the director of revenue or the  
42 director's designee to require purchasers to update exemption certificate information or  
43 to reapply with the state to claim certain exemptions.

44 4. Notwithstanding the provisions of subsection 2 of this section to the contrary, the  
45 director shall relieve a seller of the tax otherwise applicable if the seller obtains a blanket  
46 exemption certificate for a purchaser with which the seller has a recurring business  
47 relationship. The director shall not request from the seller renewal of blanket certificates  
48 or updates of exemption certificate information or data elements if there is a recurring  
49 business relationship between the buyer and seller. For purposes of this section, a  
50 recurring business relationship exists if a period of no more than twelve months elapses  
51 between sales transactions.

144.285. 1. ~~[In order to permit sellers required to collect and report the sales tax to  
2 collect the amount required to be reported and remitted, but not to change the requirements of  
3 reporting or remitting tax or to serve as a levy of the tax, and in order to avoid fractions of  
4 pennies, the director of revenue shall establish brackets, showing the amounts of tax to be  
5 collected on sales of specified amounts, which shall be applicable to all taxable transactions]~~  
6 When a seller is computing the amount of tax owed by the purchaser and remitted to the  
7 state:

8 (1) Tax computation shall be carried to the third decimal place; and



9           **(2) The tax shall be rounded to a whole cent using a method that rounds up to the**  
10 **next cent if the third decimal place is greater than four.**

11           ~~2. [In all instances where statements covering taxable purchases are rendered to the~~  
12 ~~taxpayer on a monthly or other periodic basis, the amount of tax shall be determined by applying~~  
13 ~~the applicable tax rate to the taxable purchases represented on the statement, rounded to the~~  
14 ~~nearest whole cent, or by application of the brackets established by the director of revenue, at the~~  
15 ~~option of the retail vendor.] Sellers may elect to compute the tax due on a transaction on an~~  
16 **item or an invoice basis. The provision of this subsection may be applied to the aggregated**  
17 **state and local taxes.**

18           3. No vendor or seller shall knowingly charge or receive from a purchaser as a sales tax  
19 any sum in excess of the sums provided for in this section.

20           ~~4. [A vendor may, at his option, determine the amount charged to and received from each~~  
21 ~~purchaser by use of a formula which applies the applicable tax rate to each taxable purchase,~~  
22 ~~rounded to the nearest whole cent. The formula shall be uniformly and consistently applied to~~  
23 ~~all purchases similarly situated.]~~

24           ~~5.]~~ Amounts which a vendor charges to and receives from the purchaser in accordance  
25 with this section shall not be includable in ~~[his]~~ **the vendor's** gross receipts if the amounts are  
26 separately charged or stated.

27           ~~[6.]~~ **5.** If sales tax for one or more local political subdivisions is owed by a taxpayer  
28 pursuant to chapter 66, 67, 92, or 94 and that taxpayer remits less than all sales tax due for a  
29 filing period specified in section 144.080, the director of revenue shall deposit the tax remitted  
30 proportionately to each taxing jurisdiction in accordance with the percentage that each such  
31 jurisdiction's share of the tax due for the filing period bears to the total tax due from such  
32 taxpayer for such period. The unpaid balance due along with penalties and interest shall be  
33 similarly prorated among the state and all local jurisdictions for which tax was due during the  
34 filing period for which an underpayment occurs. The provisions of this subsection shall apply  
35 to all returns or remittances relating to sales made on or after January 1, 1984.

144.526. 1. This section shall be known and may be cited as the "Show Me Green Sales  
2 Tax Holiday".

3           ~~2. [For purposes of this section, the following terms mean:~~

4           ~~(1) "Appliance", clothes washers and dryers, water heaters, trash compactors,~~  
5 ~~dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and~~  
6 ~~freezers; and~~

7           ~~(2) "Energy star certified", any appliance approved by both the United States~~  
8 ~~Environmental Protection Agency and the United States Department of Energy as eligible to~~  
9 ~~display the energy star label, as amended from time to time.~~

10 ~~3.]~~ In each year beginning on or after January 1, 2009, there is hereby specifically  
11 exempted from state sales **and local** tax law all retail sales of any ~~[energy star certified]~~ new  
12 appliance **that is an Energy Star qualified product**, up to a **sales price of** one thousand five  
13 hundred dollars per appliance, during a seven-day period beginning at 12:01 a.m. on April  
14 nineteenth and ending at midnight on April twenty-fifth.

15 ~~[4. A political subdivision may allow the sales tax holiday under this section to apply to~~  
16 ~~its local sales taxes by enacting an ordinance to that effect. Any such political subdivision shall~~  
17 ~~notify the department of revenue not less than forty-five calendar days prior to the beginning date~~  
18 ~~of the sales tax holiday occurring in that year of any such ordinance or order.~~

19 ~~5. This section may not apply to any retailer when less than two percent of the retailer's~~  
20 ~~merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales~~  
21 ~~tax refund in lieu of the sales tax holiday.]~~

22 **3. If a purchaser and seller are located in different time zones, the time zone of the**  
23 **seller's location shall determine the exemption period.**

24 **4. This section shall only apply to a layaway purchase if:**

25 **(1) The purchaser makes the final payment and receives the property during the**  
26 **exemption period; or**

27 **(2) The purchaser and seller enter an agreement during the exemption period for**  
28 **immediate delivery upon full payment, regardless if delivery is made after the exemption**  
29 **period.**

30 **5. The exemption of a bundled transaction shall be calculated as provided for all**  
31 **other bundled transactions.**

32 **6. (1) For a discount that reduces the price of a product, the discounted price shall**  
33 **determine if the price exceeds the per-item-price limit under subsection 2 of this section.**  
34 **A coupon that reduces the sales price shall be treated as a discount only if the seller is not**  
35 **reimbursed for the coupon amount by a third party.**

36 **(2) For a discount that reduces the total amount paid by a purchaser instead of the**  
37 **price of a specific product and the purchaser makes both exempt and nonexempt**  
38 **purchases, the seller shall allocate the discount equally among the nonexempt purchases.**

39 **7. No items normally sold as a single unit shall be priced separately or sold as**  
40 **individual items.**

41 **8. Items purchased during the exemption period but not delivered to the purchaser**  
42 **during the exemption period shall qualify for an exemption only if the delivery delay is due**  
43 **to the item being out of stock.**

44           **9. (1) If a purchaser purchases an exempt item during the exemption period and,**  
45 **after the exemption period, exchanges such item for a similar item that would qualify**  
46 **under this section, no additional tax shall be due on the new item.**

47           **(2) If a purchaser purchases an exempt item during an exemption period and, after**  
48 **the exemption period, exchanges such item for credit on the purchase of a nonexempt item,**  
49 **sales tax shall be due on the nonexempt item.**

50           **(3) If a purchaser purchases an exempt item before the exemption period and,**  
51 **during the exemption period, exchanges such item for credit on the purchase of an exempt**  
52 **item, which is purchased during the exemption period, no sales tax shall be due on the sale**  
53 **of the new item.**

54           **(4) No credit or refund of sales tax shall be given during the sixty days following**  
55 **the exemption period on a return of an exempt item unless the purchaser provides a receipt**  
56 **or invoice indicating sales tax was paid or unless the seller has satisfactory records**  
57 **indicating sales tax was paid.**

58           **10. An item requiring delivery shall be exempt if:**

59           **(1) The purchaser receives the delivery and pays for the item during the exemption**  
60 **period; or**

61           **(2) During the exemption period, the purchaser orders and pays for the item and**  
62 **the seller accepts the order for immediate shipment regardless when delivery is made. For**  
63 **the purposes of this subdivision, a seller accepts an order if the seller takes action to fill the**  
64 **order for immediate shipment including, but not limited to, placing an "in date" stamp on**  
65 **a mail order or assigning an "order number" to a telephone order. An order is for**  
66 **immediate shipment if the purchaser does not request delayed shipment, regardless if a**  
67 **shipment is delayed due to a backlog of orders or because an item is currently unavailable**  
68 **or on back order.**

144.600. **1. This law may be cited as the "Compensating Use Tax Law".**

2           **2. All provisions in sections 144.010 to 144.527 with respect to sales into this state**  
3 **by out-of-state sellers shall apply to the compensating use tax law.**

144.635. Every vendor making a sale of tangible personal property for the purpose of  
2 storage, use or consumption in this state shall collect from the purchaser an amount equal to the  
3 percentage on the sale price imposed by the sales tax law in section 144.020 and give the  
4 purchaser a receipt therefor. The required amount of the tax collected by the vendor from the  
5 purchaser shall be shown separately upon the sales slip or other evidence of sale. If a vendor is  
6 a selling agent as defined in section [144.605] **144.010**, and receives compensation by reason of  
7 a sale made pursuant to an order given directly to his principal by the purchaser, of which the  
8 selling agent had no knowledge at the time of the sale, and in which the selling agent did not

9 actively or inactively participate, the selling agent shall be relieved of all liability for the  
10 collection and remittance of the taxes imposed under sections 144.600 to 144.745. Furthermore,  
11 if payment is made by the purchaser directly to the principal and the selling agent is unable to  
12 collect the tax from the purchaser, the selling agent will be relieved from all liability for the  
13 collection of the tax imposed under sections 144.600 to 144.745 from the purchaser. Selling  
14 agents may avoid all responsibility for collection of the taxes imposed under sections 144.600  
15 to 144.745, if their principal is a vendor registered with the director of revenue for the collection  
16 of such taxes.

144.655. 1. Every vendor, on or before the last day of the month following each calendar  
2 quarterly period of three months, shall file with the director of revenue a return of all taxes  
3 collected for the preceding quarter in the form prescribed by the director of revenue, showing the  
4 total sales price of the tangible personal property sold by the vendor, the storage, use or  
5 consumption of which is subject to the tax levied by this law, and other information the director  
6 of revenue deems necessary. The return shall be accompanied by a remittance of the amount of  
7 the tax required to be collected by the vendor during the period covered by the return. Returns  
8 shall be signed by the vendor or the vendor's authorized agent. The director of revenue may  
9 promulgate rules or regulations changing the filing and payment requirements of vendors, but  
10 shall not require any vendor to file and pay more frequently than required in this section.

11 2. Where the aggregate amount of tax required to be collected by a vendor is in excess  
12 of two hundred and fifty dollars for either the first or second month of a calendar quarter, the  
13 vendor shall pay such aggregate amount for such months to the director of revenue by the  
14 twentieth day of the succeeding month. The amount so paid shall be allowed as a credit against  
15 the liability shown on the vendor's quarterly return required by this section.

16 3. Where the aggregate amount of tax required to be collected by a vendor is less than  
17 forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit the  
18 vendor to file a return for a calendar year. The return shall be filed and the taxes paid on or  
19 before January thirty-first of the succeeding year.

20 4. Except as provided in subsection 5 of this section, every person purchasing tangible  
21 personal property, the storage, use or consumption of which is subject to the tax levied by  
22 sections 144.600 to 144.748, who has not paid the tax due to a vendor registered in accordance  
23 with the provisions of section 144.650, shall file with the director of revenue a return for the  
24 preceding reporting period in the form and manner that the director of revenue prescribes,  
25 showing the total sales price of the tangible property purchased during the preceding reporting  
26 period and any other information that the director of revenue deems necessary for the proper  
27 administration of sections 144.600 to 144.748. The return shall be accompanied by a remittance  
28 of the amount of the tax required by sections 144.600 to 144.748 to be paid by the person.

29 Returns shall be signed by the person liable for the tax or such person's duly authorized agent.  
30 For purposes of this subsection, the reporting period shall be determined by the director of  
31 revenue and may be a calendar quarter or a calendar year. Annual returns and payments required  
32 by the director pursuant to this subsection shall be due on or before April fifteenth of the year  
33 for the preceding calendar year and quarterly returns and payments shall be due on or before the  
34 last day of the month following each calendar period of three months. Upon the taxpayer's  
35 request, the director may allow the filing of such returns and payments on a monthly basis. If  
36 a taxpayer elects to file a monthly return and payment, such return and payment shall be due on  
37 or before the twentieth day of the succeeding month.

38         5. Any person purchasing tangible personal property subject to the taxes imposed by  
39 sections 144.600 to 144.748 shall not be required to file a use tax return with the director of  
40 revenue if such purchases on which such taxes were not paid do not exceed in the aggregate two  
41 thousand dollars in any calendar year.

42         6. Nothing in subsection 5 of this section shall relieve a vendor of liability to collect the  
43 tax imposed pursuant to sections 144.600 to 144.748 on the total gross receipts of all sales of  
44 tangible personal property used, stored or consumed in this state and to remit all taxes collected  
45 to the director of revenue in accordance with the provisions of this section nor shall it relieve a  
46 purchaser from paying such taxes to a vendor registered in accordance with the provisions of  
47 section 144.650.

48         **7. Any out-of-state seller that is not legally required to register for use tax in this**  
49 **state but chooses to collect and remit use tax under sections 144.600 to 144.761 shall file a**  
50 **return for the calendar year. The return shall be filed and the taxes paid on or before**  
51 **January thirty-first of the succeeding year.**

144.710. From every remittance made by a vendor as required by sections 144.600 to  
2 144.745 to the director of revenue on or before the date when the remittance becomes due, the  
3 vendor may deduct and retain an amount equal to two percent thereof **or one thousand five**  
4 **hundred dollars, per month, per location, whichever is less.**

144.759. 1. All local use taxes collected by the director of revenue pursuant to sections  
2 144.757 to 144.761 on behalf of any county or municipality, less one percent for cost of  
3 collection, which shall be deposited in the state's general revenue fund after payment of  
4 premiums for surety bonds as provided in section 32.087 shall be deposited with the state  
5 treasurer in a local use tax trust fund, which fund shall be separate and apart from the local sales  
6 tax trust funds. The moneys in such local use tax trust fund shall not be deemed to be state funds  
7 and shall not be commingled with any funds of the state. The director of revenue shall keep  
8 accurate records of the amount of money in the trust fund which was collected in each county  
9 or municipality imposing a local use tax, and the records shall be open to the inspection of

10 officers of the county or municipality and to the public. No later than the tenth day of each  
11 month, the director of revenue shall distribute all moneys deposited in the trust fund during the  
12 preceding month, except as provided in subsection 2 of this section, to the county or municipality  
13 treasurer, or such other officer as may be designated by the county or municipality ordinance or  
14 order, of each county or municipality imposing the tax authorized by sections 144.757 to  
15 144.761, the sum due the county or municipality as certified by the director of revenue.

16 2. The director of revenue shall distribute all moneys which would be due any county  
17 having a charter form of government and having a population of nine hundred thousand or more  
18 to the county treasurer or such other officer as may be designated by county ordinance, who shall  
19 distribute such moneys as follows: the portion of the use tax imposed by the county which  
20 equals one-half the rate of sales tax in effect for such county shall be disbursed to the county  
21 treasurer for expenditure throughout the county for public safety, parks, and job creation, subject  
22 to any qualifications and regulations adopted by ordinance of the county. Such ordinance shall  
23 require an audited comprehensive financial report detailing the management and use of such  
24 funds each year. Such ordinance shall also require that the county and the municipal league of  
25 the county jointly prepare a strategy to guide expenditures of funds and conduct an annual review  
26 of the strategy. The treasurer or such other officer as may be designated by county ordinance  
27 shall distribute one-third of the balance to the county and to each city, town and village in group  
28 B according to section 66.620 as modified by this section, a portion of the two-thirds remainder  
29 of such balance equal to the percentage ratio that the population of each such city, town or  
30 village bears to the total population of all such group B cities, towns and villages. For the  
31 purposes of this subsection, population shall be determined by the last federal decennial census  
32 or the latest census that determines the total population of the county and all political  
33 subdivisions therein. For the purposes of this subsection, each city, town or village in group A  
34 according to section 66.620 but whose per capita sales tax receipts during the preceding calendar  
35 year pursuant to sections 66.600 to 66.630 were less than the per capita countywide average of  
36 all sales tax receipts during the preceding calendar year, shall be treated as a group B city, town  
37 or village until the per capita amount distributed to such city, town or village equals the  
38 difference between the per capita sales tax receipts during the preceding calendar year and the  
39 per capita countywide average of all sales tax receipts during the preceding calendar year.

40 3. The director of revenue may authorize the state treasurer to make refunds from the  
41 amounts in the trust fund and credited to any county or municipality for erroneous payments and  
42 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
43 such counties or municipalities. If any county or municipality abolishes the tax, ~~[the county or~~  
44 ~~municipality shall notify the director of revenue of the action at least ninety days prior to the~~  
45 ~~effective date of the repeal, and]~~ the director of revenue may order retention in the trust fund, for

46 a period of one year, of two percent of the amount collected after receipt of such notice to cover  
47 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited  
48 to the credit of such accounts. After one year has elapsed after the effective date of abolition of  
49 the tax in such county or municipality, the director of revenue shall authorize the state treasurer  
50 to remit the balance in the account to the county or municipality and close the account of that  
51 county or municipality. The director of revenue shall notify each county or municipality of each  
52 instance of any amount refunded or any check redeemed from receipts due the county or  
53 municipality.

54 4. Except as modified in sections 144.757 to 144.761, all provisions of sections 32.085  
55 ~~[and]~~ to 32.087 applicable to the local sales tax, except for subsection 12 of section 32.087, and  
56 all provisions of sections 144.600 to 144.745 shall apply to the tax imposed pursuant to sections  
57 144.757 to 144.761, and the director of revenue shall perform all functions incident to the  
58 administration, collection, enforcement, and operation of the tax.

144.761. 1. No county or municipality imposing a local use tax pursuant to sections  
2 144.757 to 144.761 may repeal or amend such local use tax unless such repeal or amendment is  
3 submitted to and approved by the voters of the county or municipality in the manner provided  
4 in section 144.757; provided, however, that the repeal of the local sales tax within the county or  
5 municipality shall be deemed to repeal the local use tax imposed pursuant to sections 144.757  
6 to 144.761.

7 2. Whenever the governing body of any county or municipality in which a local use tax  
8 has been imposed in the manner provided by sections 144.757 to 144.761 receives a petition,  
9 signed by fifteen percent of the registered voters of such county or municipality voting in the last  
10 gubernatorial election, calling for an election to repeal such local use tax, the governing body  
11 shall submit to the voters of such county or municipality a proposal to repeal the county or  
12 municipality use tax imposed pursuant to sections 144.757 to 144.761. If a majority of the votes  
13 cast on the proposal by the registered voters voting thereon are in favor of the proposal to repeal  
14 the local use tax, then the ordinance or order imposing the local use tax, along with any  
15 amendments thereto, is repealed. If a majority of the votes cast by the registered voters voting  
16 thereon are opposed to the proposal to repeal the local use tax, then the ordinance or order  
17 imposing the local use tax, along with any amendments thereto, shall remain in effect. **The**  
18 **notice provisions of section 32.087 shall apply to such repeal of this tax.**

148.030. 1. Every banking institution shall be subject to an annual tax for the privilege  
2 of exercising its corporate franchises within the state determined in accordance with subsection  
3 2 of this section.

4 2. The annual franchise tax imposed by subsection 1 of this section shall be the sum of  
5 the amounts determined under subdivisions (1) and (2) of this subsection:

6 (1) For taxable years beginning after December 31, 1986, the amount determined under  
7 this subdivision shall be determined in accordance with section 147.010;

8 (2) The amount determined under this subdivision shall be seven percent of the  
9 taxpayer's net income for the income period, from which product shall be subtracted the sum of  
10 the amount determined under subdivision (1) of this subsection and the credits allowable under  
11 subsection 3 of this section. However, the amount determined under this subdivision shall not  
12 be less than zero.

13 3. For purposes of subdivision (2) of subsection 2 of this section, the allowable credits  
14 are all taxes paid to the state of Missouri or any political subdivision thereof during the relevant  
15 income period, including, without limitation, state and local sales and use taxes paid to seller's,  
16 vendors, or the state of Missouri with respect to the taxpayer's purchases of tangible personal  
17 property and the services enumerated in chapter 144. However, a taxpayer shall not be entitled  
18 to credits for taxes on real estate and tangible personal property owned by the taxpayer and held  
19 for lease or rental to others, contributions paid pursuant to the unemployment compensation tax  
20 law of Missouri, taxes imposed by this law, taxes imposed under chapter 147 for taxable years  
21 after 1985, or state and local sales and use taxes collected by the taxpayer on its sales of tangible  
22 personal property and the services enumerated in chapter 144.

23 **4. If there is a reduction in the tax rate under section 143.071, the annual tax levied**  
24 **under this section shall be reduced proportionally. Such reduction shall take effect**  
25 **regardless if the reduction under section 143.071 is a result of a statutory or constitutional**  
26 **change. Such reduction shall take effect in the same tax year as the reduction under**  
27 **section 143.071 and remain in effect for all successive tax years.**

148.140. 1. Every credit institution as herein defined shall be subject to an annual tax  
2 for the privilege of exercising its franchise within the state of Missouri, according to and  
3 measured by its net income for the preceding calendar year.

4 2. The rate of tax for each taxable year shall be seven percent of such net income.

5 3. Each taxpayer shall be entitled to credits against the tax imposed by sections 148.120  
6 to 148.230 for all taxes paid to the state of Missouri or any political subdivision thereof during  
7 the relevant income period, other than taxes on real estate, contributions paid pursuant to the  
8 unemployment compensation tax law of Missouri and taxes imposed by said sections.

9 **4. If there is a reduction in the tax rate under section 143.071, the annual tax levied**  
10 **under this section shall be reduced proportionally. Such reduction shall take effect**  
11 **regardless if the reduction under section 143.071 is a result of a statutory or constitutional**  
12 **change. Such reduction shall take effect in the same tax year as the reduction under**  
13 **section 143.071 and remain in effect for all successive tax years.**



148.620. 1. Every taxpayer shall be subject to an annual tax for the privilege of exercising its corporate franchises within the state according to and measured by its net income for the preceding year.

2. The rate of tax for each taxable year shall be seven percent of such net income.

3. The tax imposed on the net income by this law shall be exclusive and in lieu of all other state and local taxes against and upon credit unions and associations, their capital, or income, except taxes on all property, contributions paid pursuant to the unemployment compensation law of Missouri, Social Security taxes, sales and use taxes.

4. Each taxpayer shall be entitled to credits against the tax imposed by this law for all taxes paid to the state of Missouri or any political subdivision thereof during the relevant income period, except taxes on real estate and tangible personal property owned by the taxpayer and held for lease or rental to others, contributions paid pursuant to the unemployment compensation law of Missouri, Social Security taxes, sales and use taxes, and taxes imposed by this law.

**5. If there is a reduction in the tax rate under section 143.071, the annual tax levied under this section shall be reduced proportionally. Such reduction shall take effect regardless if the reduction under section 143.071 is a result of a statutory or constitutional change. Such reduction shall take effect in the same tax year as the reduction under section 143.071 and remain in effect for all successive tax years.**

184.845. 1. The board of the district may impose a museum and cultural district sales tax by resolution on all retail sales made in such museum and cultural district which are subject to ~~taxation pursuant to the provisions of sections 144.010 to 144.525]~~ **sales tax under chapter 144.** Such museum and cultural district sales tax may be imposed for any museum or cultural purpose designated by the board of the museum and cultural district. If the resolution is adopted the board of the district may submit the question of whether to impose a sales tax authorized by this section to the qualified voters, who shall have the same voting interests as with the election of members of the board of the district.

2. The sales tax authorized by this section shall become effective ~~[on the first day of the second calendar quarter following adoption of the tax by the board or qualified voters,]~~ **as provided in subsection 19 of section 32.087** if the board elects to submit the question of whether to impose a sales tax to the qualified voters.

3. In each museum and cultural district in which a sales tax has been imposed in the manner provided by this section, every retailer shall add the tax imposed by the museum and cultural district pursuant to this section to the retailer's sale price, and when so added such tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price.

18           4. In order to permit sellers required to collect and report the sales tax authorized by this  
19 section to collect the amount required to be reported and remitted, but not to change the  
20 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid  
21 fractions of pennies, the ~~[museum and cultural district may establish appropriate brackets which~~  
22 ~~shall be used in the district imposing a tax pursuant to this section in lieu of those brackets~~  
23 ~~provided in]~~ **tax shall be calculated as authorized by the provisions of section 144.285.**

24           5. All revenue received by a museum and cultural district from the tax authorized by this  
25 section which has been designated for a certain museum or cultural purpose shall be deposited  
26 in a special trust fund and shall be used solely for such designated purpose. All funds remaining  
27 in the special trust fund shall continue to be used solely for such designated museum or cultural  
28 purpose. Any funds in such special trust fund which are not needed for current expenditures may  
29 be invested by the board of directors in accordance with applicable laws relating to the  
30 investment of other museum or cultural district funds.

31           6. The sales tax may be imposed at a rate of one-half of one percent, three-fourths of one  
32 percent or one percent on the receipts from the sale at retail of all tangible personal property or  
33 taxable services at retail within the museum and cultural district adopting such tax, if such  
34 property and services are subject to taxation by the state of Missouri ~~[pursuant to the provisions~~  
35 ~~of sections 144.010 to 144.525]~~ **under chapter 144.** Any museum and cultural district sales tax  
36 imposed pursuant to this section shall be imposed at a rate that shall be uniform throughout the  
37 district.

38           7. On and after the effective date of any tax imposed pursuant to this section, the  
39 ~~[museum and cultural district]~~ **director of revenue** shall perform all functions incident to the  
40 administration, collection, enforcement, and operation of the tax. The tax imposed pursuant to  
41 this section shall be collected and reported upon such forms and under such administrative rules  
42 and regulations as may be prescribed by the ~~[museum and cultural district]~~ **director of revenue.**

43           8. All applicable provisions contained in sections 144.010 to 144.525 governing the state  
44 sales tax, sections 32.085 ~~[and]~~ **to** 32.087, and section 32.057, the uniform confidentiality  
45 provision, shall apply to the collection of the tax imposed by this section, except as modified in  
46 this section. All revenue collected under this section by the director of the department of revenue  
47 on behalf of the museum and cultural districts~~[, except for one percent for the cost of collection~~  
48 ~~which shall be deposited in the state's general revenue fund,]~~ shall be deposited in a special trust  
49 fund, which is hereby created and shall be known as the "Missouri Museum Cultural District Tax  
50 Fund", and shall be used solely for such designated purpose. ~~[Monies in the fund shall not be~~  
51 ~~deemed to be state funds, and shall not be commingled with any funds of the state.]~~ The director  
52 may make refunds from the amounts in the fund and credited to the district for erroneous

53 payments and overpayments made, and may redeem dishonored checks and drafts deposited to  
54 the credit of such county.

55 9. All exemptions granted to agencies of government, organizations, persons and to the  
56 sale of certain articles and items of tangible personal property and taxable services pursuant to  
57 the provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition and  
58 collection of the tax imposed by this section.

59 10. The same sales tax permit, exemption certificate and retail certificate required by  
60 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall  
61 satisfy the requirements of this section, and no additional permit or exemption certificate or retail  
62 certificate shall be required; except that the museum and cultural district may prescribe a form  
63 of exemption certificate for an exemption from the tax imposed by this section.

64 11. The penalties provided in section 32.057 and sections 144.010 to 144.525 for  
65 violation of those sections are hereby made applicable to violations of this section.

66 12. ~~[For the purpose of a sales tax imposed by a resolution pursuant to this section, all~~  
67 ~~retail sales except retail sales of motor vehicles shall be deemed to be consummated at the place~~  
68 ~~of business of the retailer unless the tangible personal property sold is delivered by the retailer~~  
69 ~~or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an~~  
70 ~~out-of-state destination. In the event a retailer has more than one place of business in this state~~  
71 ~~which participates in the sale, the sale shall be deemed to be consummated at the place of~~  
72 ~~business of the retailer where the initial order for the tangible personal property is taken, even~~  
73 ~~though the order shall be forwarded elsewhere for acceptance, approval of credit, shipment or~~  
74 ~~billing. A sale by a retailer's employee shall be deemed to be consummated at the place of~~  
75 ~~business from which the employee works.~~

76 ~~———13.]~~ All sales taxes collected by the museum and cultural district shall be deposited by  
77 the museum and cultural district in a special fund to be expended for the purposes authorized in  
78 this section. The museum and cultural district shall keep accurate records of the amount of  
79 money which was collected pursuant to this section, and the records shall be open to the  
80 inspection by the officers and directors of each museum and cultural district and the Missouri  
81 department of revenue. Tax returns filed by businesses within the district shall otherwise be  
82 considered as confidential in the same manner as sales tax returns filed with the Missouri  
83 department of revenue.

84 ~~[14.]~~ 13. No museum and cultural district imposing a sales tax pursuant to this section  
85 may repeal or amend such sales tax unless such repeal or amendment will not impair the district's  
86 ability to repay any liabilities which it has incurred, money which it has borrowed or revenue  
87 bonds, notes or other obligations which it has issued or which have been issued to finance any  
88 project or projects.

89           **14. Except as modified in this section, all provisions of sections 32.085 to 32.087**  
90 **shall apply to the tax imposed under this section.**

208.431. 1. For purposes of sections 208.431 to 208.437, the following terms mean:

2           (1) "Engaging in the business of providing health benefit services", accepting payment  
3 for health benefit services;

4           (2) "[Medicaid] Managed care organization", a health ~~[benefit plan, as defined in section~~  
5 ~~376.1350, with]~~ **maintenance organization defined under section 354.400, including health**  
6 **maintenance organizations operating pursuant to** a contract under 42 U.S.C. Section  
7 1396b(m) to provide benefits to ~~[Missouri-MC+]~~ **MO HealthNet** managed care program  
8 eligibility groups.

9           2. Beginning July 1, ~~[2005]~~ **2019**, each ~~[Medicaid]~~ managed care organization in this  
10 state shall, in addition to all other fees and taxes now required or paid, pay a ~~[Medicaid]~~ managed  
11 care organization reimbursement allowance for the privilege of engaging in the business of  
12 providing health benefit services in this state. **The managed care organization reimbursement**  
13 **allowance may be imposed on the basis of revenue or enrollment and may impose**  
14 **differential rates on Medicaid and commercial business. The managed care organization**  
15 **reimbursement allowance shall not apply to an organization that is exempt from**  
16 **assessment under 42 C.F.R. Section 422.404 or 5 U.S.C. Section 8909(f)(1).**

17           3. Each ~~[Medicaid]~~ managed care organization's reimbursement allowance shall be based  
18 on a formula set forth in rules, including emergency rules if necessary, promulgated by the  
19 department of social services. No ~~[Medicaid]~~ managed care organization reimbursement  
20 allowance shall be collected by the department of social services if the federal Center for  
21 Medicare and Medicaid Services determines that such reimbursement allowance is not  
22 authorized under Title XIX of the Social Security Act. If such determination is made by the  
23 federal Center for Medicare and Medicaid Services, any ~~[Medicaid]~~ managed care organization  
24 reimbursement allowance collected prior to such determination shall be immediately returned  
25 to the ~~[Medicaid]~~ managed care organizations which have paid such allowance.

208.432. Each ~~[Medicaid]~~ managed care organization shall keep such records as may be  
2 necessary to determine the amount of its reimbursement allowance. Every ~~[Medicaid]~~ managed  
3 care organization shall submit to the department of social services a statement that accurately  
4 reflects such information as is necessary to determine that ~~[Medicaid]~~ managed care  
5 organization's reimbursement allowance.

208.433. 1. The director of the department of social services shall make a determination  
2 as to the amount of ~~[Medicaid]~~ managed care organization's reimbursement allowance due from  
3 each ~~[Medicaid]~~ managed care organization.

2. The director of the department of social services shall notify each [Medicaid] managed care organization of the annual amount of its reimbursement allowance. Such amount may be paid in monthly increments over the balance of the reimbursement allowance period.

3. **The department of social services shall recognize the cost of the managed care organization reimbursement allowance as a cost in calculating actuarially sound reimbursement rates.** The department of social services may offset the managed care organization reimbursement allowance owed by the [Medicaid] managed care organization against any payment due that managed care organization only if the managed care organization requests such an offset. The amounts to be offset shall result, so far as practicable, in withholding from the managed care organization an amount substantially equivalent to the reimbursement allowance owed by the managed care organization. The office of administration and state treasurer may make any fund transfers necessary to execute the offset.

208.434. 1. Each [Medicaid] managed care organization reimbursement allowance determination shall be final after receipt of written notice from the department of social services, unless the [Medicaid] managed care organization files a protest with the director of the department of social services setting forth the grounds on which the protest is based, within thirty days from the date of receipt of written notice from the department of social services to the managed care organization.

2. If a timely protest is filed, the director of the department of social services shall reconsider the determination and, if the [Medicaid] managed care organization has so requested, the director or the director's designee shall grant the managed care organization a hearing to be held within forty-five days after the protest is filed, unless extended by agreement between the managed care organization and the director. The director shall issue a final decision within forty-five days of the completion of the hearing. After reconsideration of the reimbursement allowance determination and a final decision by the director of the department of social services, a managed care organization's appeal of the director's final decision shall be to the administrative hearing commission in accordance with sections 208.156 and 621.055.

208.435. 1. The department of social services shall promulgate rules, including emergency rules if necessary, to implement the provisions of sections 208.431 to 208.437, including but not limited to:

(1) The form and content of any documents required to be filed under sections 208.431 to 208.437;

(2) The dates for the filing of documents by [Medicaid] managed care organizations and for notification by the department to each [Medicaid] managed care organization of the annual amount of its reimbursement allowance; and

9 (3) The formula for determining the amount of each managed care organization's  
10 reimbursement allowance.

11 2. Any rule or portion of a rule, as that term is defined in section 536.010, that is created  
12 under the authority delegated in sections 208.431 to 208.437 shall become effective only if it  
13 complies with and is subject to all of the provisions of chapter 536 and, if applicable, section  
14 536.028. Sections 208.431 to 208.437 and chapter 536 are nonseverable and if any of the powers  
15 vested with the general assembly pursuant to chapter 536 to review, to delay the effective date,  
16 or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of  
17 rulemaking authority and any rule proposed or adopted after May 13, 2005, shall be invalid and  
18 void.

208.436. 1. (1) The [Medicaid] managed care organization reimbursement allowance  
2 owed or, if an offset has been requested, the balance, if any, after such offset, shall be remitted  
3 by the managed care organization to the department of social services. The remittance shall be  
4 made payable to the director of the department of revenue.

5 (2) The amount remitted shall be deposited in the state treasury to the credit of the  
6 "[Medicaid] Managed Care Organization Reimbursement Allowance Fund", which is hereby  
7 created for the sole purposes of providing payment to [Medicaid] managed care organizations.  
8 All investment earnings of the managed care organization reimbursement allowance fund shall  
9 be credited to the [Medicaid] managed care organization reimbursement allowance fund.

10 (3) The unexpended balance in the [Medicaid] managed care organization  
11 reimbursement allowance fund at the end of the biennium is exempt from the provisions of  
12 section 33.080. The unexpended balance shall not revert to the general revenue fund, but shall  
13 accumulate in the [Medicaid] managed care organization reimbursement allowance fund from  
14 year to year.

15 (4) The state treasurer shall maintain records that show the amount of money in the  
16 [Medicaid] managed care organization reimbursement allowance fund at any time and the  
17 amount of any investment earnings on that amount. The department of social services shall  
18 disclose such information to any interested party upon written request.

19 2. An offset as authorized by this section or a payment to the [Medicaid] managed care  
20 organization reimbursement allowance fund shall be accepted as payment of the [Medicaid]  
21 managed care organization's obligation imposed by section 208.431.

208.437. 1. A [Medicaid] managed care organization reimbursement allowance period  
2 as provided in sections 208.431 to 208.437 shall be from the first day of July to the thirtieth day  
3 of June. The department shall notify each [Medicaid] managed care organization with a balance  
4 due on the thirtieth day of June of each year the amount of such balance due. If any managed  
5 care organization fails to pay its managed care organization reimbursement allowance within

6 thirty days of such notice, the reimbursement allowance shall be delinquent. The reimbursement  
7 allowance may remain unpaid during an appeal.

8 2. Except as otherwise provided in this section, if any reimbursement allowance imposed  
9 under the provisions of sections 208.431 to 208.437 is unpaid and delinquent, the department of  
10 social services may compel the payment of such reimbursement allowance in the circuit court  
11 having jurisdiction in the county where the main offices of the [Medicaid] managed care  
12 organization are located. In addition, the director of the department of social services or the  
13 director's designee may cancel or refuse to issue, extend or reinstate a [Medicaid] contract  
14 agreement to any [Medicaid] managed care organization which fails to pay such delinquent  
15 reimbursement allowance required by sections 208.431 to 208.437 unless under appeal.

16 3. Except as otherwise provided in this section, failure to pay a delinquent  
17 reimbursement allowance imposed under sections 208.431 to 208.437 shall be grounds for  
18 denial, suspension or revocation of a license granted by the department of insurance, financial  
19 institutions and professional registration. The director of the department of insurance, financial  
20 institutions and professional registration may deny, suspend or revoke the license of a [Medicaid]  
21 managed care organization ~~[with a contract under 42 U.S.C. Section 1396b(m) which]~~ that fails  
22 to pay a managed care organization's delinquent reimbursement allowance unless under appeal.

23 4. Nothing in sections 208.431 to 208.437 shall be deemed to effect or in any way limit  
24 the tax-exempt or nonprofit status of any [Medicaid] managed care organization ~~[with a contract~~  
25 ~~under 42 U.S.C. Section 1396b(m) granted by state law]~~.

26 5. Sections 208.431 to 208.437 shall expire on September 30, ~~[2018]~~ **2021**.

208.1050. 1. There is hereby created in the state treasury the "Missouri Senior Services  
2 Protection Fund", which shall consist of money collected under subsection 2 of this section. The  
3 state treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180, the  
4 state treasurer may approve disbursements. The fund shall be a dedicated fund and, upon  
5 appropriation, money in the fund shall be used solely for the administration of subsection 2 of  
6 this section. Notwithstanding the provisions of section 33.080 to the contrary, any moneys  
7 remaining in the fund at the end of the biennium shall not revert to the credit of the general  
8 revenue fund. The state treasurer shall invest moneys in the fund in the same manner as other  
9 funds are invested. Any interest and moneys earned on such investments shall be credited to the  
10 fund.

11 2. ~~[The state treasurer shall deposit from moneys that otherwise would have been~~  
12 ~~deposited into the general revenue fund an amount equal to fifty-five million one hundred~~  
13 ~~thousand dollars into the Missouri senior services protection fund. At least one-quarter of such~~  
14 ~~amount shall be deposited on or before July 15, 2013, an additional one-quarter by October 15,~~  
15 ~~2013, and an additional one-quarter by January 15, 2014. The remaining amount shall be~~

16 ~~deposited by March 15, 2014.]~~ The director of revenue shall calculate the amount of  
17 deductions claimed under subsection 2 of section 143.171 during fiscal year 2019. Such  
18 calculated amount, not to exceed forty million dollars, shall be allocated annually to the  
19 Missouri senior services protection fund and shall be transferred, subject to  
20 appropriations, from the general revenue fund to the Missouri senior services protection  
21 fund. Moneys in the fund shall be allocated for services for low-income seniors and people with  
22 disabilities.

208.1070. 1. For purposes of this section, the term “long-acting reversible  
2 contraceptive (LARC)” shall include, but not be limited to, intrauterine devices (IUDs) and  
3 birth control implants.

4 2. Notwithstanding any other provision of law, any LARC that is prescribed to and  
5 obtained for a MO HealthNet participant may be transferred to another MO HealthNet  
6 participant if the LARC was not delivered to, implanted in, or used on the original MO  
7 HealthNet participant to whom the LARC was prescribed. In order to be transferred to  
8 another MO HealthNet participant under the provisions of this section, the LARC shall:

9 (1) Be in the original, unopened package;

10 (2) Have been in the possession of the health care provider for at least twelve weeks.

11 The provisions of this subdivision may be waived upon the written consent of the original  
12 MO HealthNet participant to whom the LARC was prescribed;

13 (3) Not have left the possession of the health care provider who originally  
14 prescribed the LARC; and

15 (4) Be medically appropriate and not contraindicated for the MO HealthNet  
16 participant to whom the LARC is being transferred.

221.407. 1. The commission of any regional jail district may impose, by order, a sales  
2 tax in the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one  
3 percent, or one-half of one percent on all retail sales made in such region which are subject to  
4 taxation ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ under chapter 144 for the  
5 purpose of providing jail services and court facilities and equipment for such region. The tax  
6 authorized by this section shall be in addition to any and all other sales taxes allowed by law,  
7 except that no order imposing a sales tax pursuant to this section shall be effective unless the  
8 commission submits to the voters of the district, on any election date authorized in chapter 115,  
9 a proposal to authorize the commission to impose a tax.

10 2. The ballot of submission shall contain, but need not be limited to, the following  
11 language:



12 Shall the regional jail district of ..... (counties' names) impose a region-wide  
13 sales tax of ..... (insert amount) for the purpose of providing jail services and court  
14 facilities and equipment for the region?

15 ☐ YES ☐ NO

16

17 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed  
18 to the question, place an "X" in the box opposite "No".

19

20 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon  
21 are in favor of the proposal, then the order and any amendment to such order shall be in effect  
22 ~~[on the first day of the second quarter immediately following the election approving the~~  
23 ~~proposal]~~ **as provided by subsection 19 of section 32.087.** If the proposal receives less than  
24 the required majority, the commission shall have no power to impose the sales tax authorized  
25 pursuant to this section unless and until the commission shall again have submitted another  
26 proposal to authorize the commission to impose the sales tax authorized by this section and such  
27 proposal is approved by the required majority of the qualified voters of the district voting on such  
28 proposal; however, in no event shall a proposal pursuant to this section be submitted to the voters  
29 sooner than twelve months from the date of the last submission of a proposal pursuant to this  
30 section.

31 3. All revenue received by a district from the tax authorized pursuant to this section shall  
32 be deposited in a special trust fund and shall be used solely for providing jail services and court  
33 facilities and equipment for such district for so long as the tax shall remain in effect.

34 4. Once the tax authorized by this section is abolished or terminated by any means, all  
35 funds remaining in the special trust fund shall be used solely for providing jail services and court  
36 facilities and equipment for the district. Any funds in such special trust fund which are not  
37 needed for current expenditures may be invested by the commission in accordance with  
38 applicable laws relating to the investment of other county funds.

39 5. All sales taxes collected by the director of revenue pursuant to this section on behalf  
40 of any district~~[- less one percent for cost of collection which shall be deposited in the state's~~  
41 ~~general revenue fund after payment of premiums for surety bonds as provided in section 32.087,]~~  
42 shall be deposited in a special trust fund, which is hereby created, to be known as the "Regional  
43 Jail District Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust fund  
44 shall not be deemed to be state funds and shall not be commingled with any funds of the state.  
45 The director of revenue shall keep accurate records of the amount of money in the trust fund  
46 which was collected in each district imposing a sales tax pursuant to this section, and the records  
47 shall be open to the inspection of officers of each member county and the public. Not later than

48 the tenth day of each month the director of revenue shall distribute all moneys deposited in the  
49 trust fund during the preceding month to the district which levied the tax. Such funds shall be  
50 deposited with the treasurer of each such district, and all expenditures of funds arising from the  
51 regional jail district sales tax trust fund shall be paid pursuant to an appropriation adopted by the  
52 commission and shall be approved by the commission. Expenditures may be made from the fund  
53 for any function authorized in the order adopted by the commission submitting the regional jail  
54 district tax to the voters.

55 6. The director of revenue may ~~[authorize the state treasurer to]~~ make refunds from the  
56 amounts in the trust fund and credited to any district for erroneous payments and overpayments  
57 made, and may redeem dishonored checks and drafts deposited to the credit of such districts.  
58 If any district abolishes the tax, the commission shall notify the director of revenue of the action  
59 ~~[at least ninety days]~~ prior to the effective date of the repeal, and the director of revenue may  
60 order retention in the trust fund, for a period of one year, of two percent of the amount collected  
61 after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem  
62 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
63 after the effective date of abolition of the tax in such district, the director of revenue shall remit  
64 the balance in the account to the district and close the account of that district. The director of  
65 revenue shall notify each district in each instance of any amount refunded or any check redeemed  
66 from receipts due the district.

67 7. Except as provided in this section, all provisions of sections 32.085 ~~[and]~~ to 32.087  
68 shall apply to the tax imposed pursuant to this section.

69 8. The provisions of this section shall expire September 30, 2015.

**226.228. 1. There is hereby created in the state treasury the "Emergency Bridge  
2 Repair and Replacement Fund", which shall consist of moneys appropriated from general  
3 revenue to the department of transportation or received from other eligible funds. The  
4 moneys in the fund shall only be used for accelerated replacements of, or to make  
5 immediate repairs to, bridges constructed or maintained at the cost of the state that are  
6 located on state or interstate highways and are in critical disrepair. Upon appropriation,  
7 the director of the department of transportation shall administer the fund. The state  
8 treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180,  
9 the state treasurer may approve disbursements. The fund shall be a dedicated fund, and,  
10 upon appropriation, moneys in the fund shall be used solely for the administration of this  
11 section.**

**12 2. Notwithstanding the provisions of section 33.080 to the contrary, any moneys  
13 remaining in the fund at the end of the biennium shall not revert to the credit of the  
14 general revenue fund.**

15           **3. The state treasurer shall invest moneys in the fund in the same manner as other**  
16 **funds are invested. Any interest and moneys earned on such investments shall be credited**  
17 **to the fund.**

238.235. 1. (1) Any transportation development district may by resolution impose a  
2 transportation development district sales tax on all retail sales made in such transportation  
3 development district which are subject to taxation ~~[pursuant to the provisions of sections 144.010~~  
4 ~~to 144.525]~~ **under chapter 144**, except such transportation development district sales tax shall  
5 not apply to the sale or use of motor vehicles, trailers, boats, ~~[or]~~ outboard motors ~~[nor to all~~  
6 ~~sales of electricity or electrical current, water and gas, natural or artificial, nor to sales of service~~  
7 ~~to telephone subscribers, either local or long distance]~~ , **electricity, piped natural or artificial**  
8 **gas, or other fuels delivered by the seller.** Such transportation development district sales tax  
9 may be imposed for any transportation development purpose designated by the transportation  
10 development district in its ballot of submission to its qualified voters, except that no resolution  
11 enacted pursuant to the authority granted by this section shall be effective unless:

12           (a) The board of directors of the transportation development district submits to the  
13 qualified voters of the transportation development district a proposal to authorize the board of  
14 directors of the transportation development district to impose or increase the levy of an existing  
15 tax pursuant to the provisions of this section; or

16           (b) The voters approved the question certified by the petition filed pursuant to subsection  
17 5 of section 238.207.

18           (2) If the transportation district submits to the qualified voters of the transportation  
19 development district a proposal to authorize the board of directors of the transportation  
20 development district to impose or increase the levy of an existing tax pursuant to the provisions  
21 of paragraph (a) of subdivision (1) of this subsection, the ballot of submission shall contain, but  
22 need not be limited to, the following language:

23           Shall the transportation development district of ..... (transportation development  
24 district's name) impose a transportation development district-wide sales tax at the rate of .....  
25 (insert amount) for a period of ..... (insert number) years from the date on which such tax is  
26 first imposed for the purpose of ..... (insert transportation development purpose)?

27                                   ☐ YES                                   ☐ NO

28

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

31

32 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
33 of the proposal, then the resolution and any amendments thereto shall be in effect **as provided**

34 **by section 32.087.** If a majority of the votes cast by the qualified voters voting are opposed to  
35 the proposal, then the board of directors of the transportation development district shall have no  
36 power to impose the sales tax authorized by this section unless and until the board of directors  
37 of the transportation development district shall again have submitted another proposal to  
38 authorize it to impose the sales tax pursuant to the provisions of this section and such proposal  
39 is approved by a majority of the qualified voters voting thereon.

40 (3) ~~[The sales tax authorized by this section shall become effective on the first day of the~~  
41 ~~second calendar quarter after the department of revenue receives notification of the tax.~~

42 ~~———— (4) In each transportation development district in which a sales tax has been imposed in~~  
43 ~~the manner provided by this section, every retailer shall add the tax imposed by the transportation~~  
44 ~~development district pursuant to this section to the retailer's sale price, and when so added such~~  
45 ~~tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid,~~  
46 ~~and shall be recoverable at law in the same manner as the purchase price.~~

47 ~~———— (5) In order to permit sellers required to collect and report the sales tax authorized by this~~  
48 ~~section to collect the amount required to be reported and remitted, but not to change the~~  
49 ~~requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid~~  
50 ~~fractions of pennies, the transportation development district may establish appropriate brackets~~  
51 ~~which shall be used in the district imposing a tax pursuant to this section in lieu of those brackets~~  
52 ~~provided in section 144.285.~~

53 ~~———— (6)]~~ All revenue received by a transportation development district from the tax authorized  
54 by this section which has been designated for a certain transportation development purpose shall  
55 be deposited in a special trust fund and shall be used solely for such designated purpose. Upon  
56 the expiration of the period of years approved by the qualified voters pursuant to subdivision (2)  
57 of this subsection or if the tax authorized by this section is repealed pursuant to subsection 6 of  
58 this section, all funds remaining in the special trust fund shall continue to be used solely for such  
59 designated transportation development purpose. Any funds in such special trust fund which are  
60 not needed for current expenditures may be invested by the board of directors in accordance with  
61 applicable laws relating to the investment of other transportation development district funds.

62 [(7)] (4) The sales tax may be imposed in increments of one-eighth of one percent, up  
63 to a maximum of one percent on the receipts from the sale at retail of all tangible personal  
64 property or taxable services at retail within the transportation development district adopting such  
65 tax, if such property and services are subject to taxation by the state of Missouri pursuant to ~~[the~~  
66 ~~provisions of sections 144.010 to 144.525]~~ **chapter 144**, except such transportation development  
67 district sales tax shall not apply to the sale or use of motor vehicles, trailers, boats, or outboard  
68 motors ~~[nor to public utilities]~~. Any transportation development district sales tax imposed  
69 pursuant to this section shall be imposed at a rate that shall be uniform throughout the district.

70           2. The resolution imposing the sales tax pursuant to this section shall impose upon all  
71 sellers a tax for the privilege of engaging in the business of selling tangible personal property or  
72 rendering taxable services at retail to the extent and in the manner provided ~~[in sections 144.010~~  
73 ~~to 144.525]~~ **under chapter 144**, and the rules and regulations of the director of revenue issued  
74 pursuant thereto; except that the rate of the tax shall be the rate imposed by the resolution as the  
75 sales tax and the tax shall be reported and returned to and collected by the transportation  
76 development district.

77           3. ~~[On and after the effective date of any tax imposed pursuant to this section, the~~  
78 ~~director of revenue shall perform all functions incident to the administration, collection,~~  
79 ~~enforcement, and operation of the tax, and the director of revenue shall collect, in addition to all~~  
80 ~~other sales taxes imposed by law, the additional tax authorized pursuant to this section. The tax~~  
81 ~~imposed pursuant to this section and the taxes imposed pursuant to all other laws of the state of~~  
82 ~~Missouri shall be collected together and reported upon such forms and pursuant to such~~  
83 ~~administrative rules and regulations as may be prescribed by the director of revenue.~~

84           ~~4. (1) All applicable provisions contained in sections 144.010 to 144.525, governing the~~  
85 ~~state sales tax, sections 32.085 and 32.087 and section 32.057, the uniform confidentiality~~  
86 ~~provision, shall apply to the collection of the tax imposed by this section, except as modified in~~  
87 ~~this section.~~

88           ~~(2) All exemptions granted to agencies of government, organizations, persons and to the~~  
89 ~~sale of certain articles and items of tangible personal property and taxable services pursuant to~~  
90 ~~the provisions of sections 144.010 to 144.525 are hereby made applicable to the imposition and~~  
91 ~~collection of the tax imposed by this section.~~

92           ~~(3) The same sales tax permit, exemption certificate and retail certificate required by~~  
93 ~~sections 144.010 to 144.525 for the administration and collection of the state sales tax shall~~  
94 ~~satisfy the requirements of this section, and no additional permit or exemption certificate or retail~~  
95 ~~certificate shall be required; except that the transportation development district may prescribe~~  
96 ~~a form of exemption certificate for an exemption from the tax imposed by this section.~~

97           ~~(4) All discounts allowed the retailer pursuant to the provisions of the state sales tax laws~~  
98 ~~for the collection of and for payment of taxes pursuant to such laws are hereby allowed and made~~  
99 ~~applicable to any taxes collected pursuant to the provisions of this section.~~

100           ~~(5) The penalties provided in section 32.057 and sections 144.010 to 144.525 for~~  
101 ~~violation of those sections are hereby made applicable to violations of this section.~~

102           ~~(6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all~~  
103 ~~retail sales except retail sales of motor vehicles shall be deemed to be consummated at the place~~  
104 ~~of business of the retailer unless the tangible personal property sold is delivered by the retailer~~  
105 ~~or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an~~

~~out-of-state destination. In the event a retailer has more than one place of business in this state which participates in the sale, the sale shall be deemed to be consummated at the place of business of the retailer where the initial order for the tangible personal property is taken, even though the order must be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A sale by a retailer's employee shall be deemed to be consummated at the place of business from which the employee works.~~

—5.] All sales taxes received by the transportation development district shall be deposited by the director of revenue in a special fund to be expended for the purposes authorized in this section. The director of revenue shall keep accurate records of the amount of money which was collected pursuant to this section, and the records shall be open to the inspection of officers of each transportation development district and the general public.

[6.] 4. (1) No transportation development district imposing a sales tax pursuant to this section may repeal or amend such sales tax unless such repeal or amendment will not impair the district's ability to repay any liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other obligations which it has issued or which have been issued by the commission or any local transportation authority to finance any project or projects.

(2) Whenever the board of directors of any transportation development district in which a transportation development sales tax has been imposed in the manner provided by this section receives a petition, signed by ten percent of the qualified voters calling for an election to repeal such transportation development sales tax, the board of directors shall, if such repeal will not impair the district's ability to repay any liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other obligations which it has issued or which have been issued by the commission or any local transportation authority to finance any project or projects, submit to the qualified voters of such transportation development district a proposal to repeal the transportation development sales tax imposed pursuant to the provisions of this section. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal to repeal the transportation development sales tax, then the resolution imposing the transportation development sales tax, along with any amendments thereto, is repealed **as provided by subsection 19 of section 32.087**. If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal to repeal the transportation development sales tax, then the ordinance or resolution imposing the transportation development sales tax, along with any amendments thereto, shall remain in effect.

[7.] 5. Notwithstanding any provision of sections 99.800 to 99.865 and this section to the contrary, the sales tax imposed by a district whose project is a public mass transportation system shall not be considered economic activity taxes as such term is defined under sections

141 99.805 and 99.918 and shall not be subject to allocation under the provisions of subsection 3 of  
142 section 99.845, or subsection 4 of section 99.957.

143 **6. After the effective date of any tax imposed under the provisions of this section,**  
144 **the director of revenue shall perform all functions incident to the administration,**  
145 **collection, enforcement, and operation of the tax and collect, in addition to the sales tax for**  
146 **the state of Missouri, the additional tax authorized under the authority of this section. The**  
147 **tax imposed under this section and the tax imposed under the sales tax law of the state of**  
148 **Missouri shall be collected together and reported upon such forms and under such**  
149 **administrative rules and regulations as may be prescribed by the director of revenue.**

150 **7. Except as provided in this section, all provisions of sections 32.085 to 32.087 shall**  
151 **apply to the tax imposed under this section.**

238.410. 1. Any county transit authority established pursuant to section 238.400 may  
2 impose a sales tax of up to one percent on all retail sales made in such county which are subject  
3 to taxation under ~~[the provisions of sections 144.010 to 144.525]~~ **chapter 144.** The tax  
4 authorized by this section shall be in addition to any and all other sales taxes allowed by law,  
5 except that no sales tax imposed under the provisions of this section shall be effective unless the  
6 governing body of the county, on behalf of the transit authority, submits to the voters of the  
7 county, at a county or state general, primary or special election, a proposal to authorize the transit  
8 authority to impose a tax.

9 2. The ballot of submission shall contain, but need not be limited to, the following  
10 language:

11 Shall the ..... Transit Authority impose a countywide sales tax of ..... (insert  
12 amount) in order to provide revenues for the operation of transportation facilities operated by the  
13 transit authority?

14 ☐ YES ☐ NO

15

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

18

19 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
20 of the proposal, then the tax shall become effective ~~[on the first day of the second calendar~~  
21 ~~quarter following notification to the department of revenue of adoption of the tax]~~ **as provided**  
22 **by subsection 19 of section 32.087.** If a majority of the votes cast by the qualified voters voting  
23 are opposed to the proposal, then the transit authority shall have no power to impose the sales  
24 tax authorized by this section unless and until another proposal to authorize the transit authority

25 to impose the sales tax authorized by this section has been submitted and such proposal is  
26 approved by a majority of the qualified voters voting thereon.

27         3. All revenue received by the transit authority from the tax authorized under the  
28 provisions of this section shall be deposited in a special trust fund and shall be used solely by the  
29 transit authority for construction, purchase, lease, maintenance and operation of transportation  
30 facilities located within the county for so long as the tax shall remain in effect. Any funds in  
31 such special trust fund which are not needed for current expenditures may be invested by the  
32 transit authority in accordance with applicable laws relating to the investment of county funds.

33         4. No transit authority imposing a sales tax pursuant to this section may repeal or amend  
34 such sales tax unless such repeal or amendment is submitted to and approved by the voters of  
35 the county in the same manner as provided in subsection 1 of this section for approval of such  
36 tax. Whenever the governing body of any county in which a sales tax has been imposed in the  
37 manner provided by this section receives a petition, signed by ten percent of the registered voters  
38 of such county voting in the last gubernatorial election, calling for an election to repeal such sales  
39 tax, the governing body shall submit to the voters of such county a proposal to repeal the sales  
40 tax imposed under the provisions of this section. If a majority of the votes cast on the proposal  
41 by the registered voters voting thereon are in favor of the proposal to repeal the sales tax, then  
42 such sales tax is repealed **as provided under subsection 19 of section 32.087**. If a majority of  
43 the votes cast by the registered voters voting thereon are opposed to the proposal to repeal the  
44 sales tax, then such sales tax shall remain in effect.

45         5. The sales tax imposed under the provisions of this section shall impose upon all sellers  
46 a tax for the privilege of engaging in the business of selling tangible personal property or  
47 rendering taxable services at retail to the extent and in the manner provided in ~~[sections 144.010 to~~  
48 ~~to 144.525]~~ **chapter 144** and the rules and regulations of the director of revenue issued pursuant  
49 thereto; except that the rate of the tax shall be the rate approved pursuant to this section. The  
50 amount reported and returned to the director of revenue by the seller shall be computed on the  
51 basis of the combined rate of the tax imposed by ~~[sections 144.010 to 144.525]~~ **chapter 144** and  
52 the tax imposed by this section, plus any amounts imposed under other provisions of law.

53         6. After the effective date of any tax imposed under the provisions of this section, the  
54 director of revenue shall perform all functions incident to the administration, collection,  
55 enforcement, and operation of the tax, and the director of revenue shall collect in addition to the  
56 sales tax for the state of Missouri the additional tax authorized under the authority of this section.  
57 The tax imposed under this section and the tax imposed under the sales tax law of the state of  
58 Missouri shall be collected together and reported upon such forms and under such administrative  
59 rules and regulations as may be prescribed by the director of revenue. In order to permit sellers  
60 required to collect and report the sales tax to collect the amount required to be reported and



61 remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy  
62 of the tax, and in order to avoid fractions of pennies, the applicable provisions of section 144.285  
63 shall apply to all taxable transactions.

64 7. All applicable provisions contained in ~~[sections 144.010 to 144.525]~~ **chapter 144**  
65 governing the state sales tax and section 32.057, the uniform confidentiality provision, shall  
66 apply to the collection of the tax imposed by this section, except as modified in this section. All  
67 exemptions granted to agencies of government, organizations, persons and to the sale of certain  
68 articles and items of tangible personal property and taxable services under the provisions of  
69 ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made applicable to the imposition and  
70 collection of the tax imposed by this section. The same sales tax permit, exemption certificate  
71 and retail certificate required by ~~[sections 144.010 to 144.525]~~ **chapter 144** for the  
72 administration and collection of the state sales tax shall satisfy the requirements of this section,  
73 and no additional permit or exemption certificate or retail certificate shall be required; except  
74 that the director of revenue may prescribe a form of exemption certificate for an exemption from  
75 the tax imposed by this section. All discounts allowed the retailer under the provisions of the  
76 state sales tax law for the collection of and for payment of taxes under chapter 144 are hereby  
77 allowed and made applicable to any taxes collected under the provisions of this section. The  
78 penalties provided in section 32.057 and sections 144.010 to 144.525 for a violation of those  
79 sections are hereby made applicable to violations of this section.

80 8. ~~[For the purposes of a sales tax imposed pursuant to this section, all retail sales shall~~  
81 ~~be deemed to be consummated at the place of business of the retailer, except for tangible~~  
82 ~~personal property sold which is delivered by the retailer or his agent to an out-of-state destination~~  
83 ~~or to a common carrier for delivery to an out-of-state destination and except for the sale of motor~~  
84 ~~vehicles, trailers, boats and outboard motors, which is provided for in subsection 12 of this~~  
85 ~~section. In the event a retailer has more than one place of business in this state which~~  
86 ~~participates in the sale, the sale shall be deemed to be consummated at the place of business of~~  
87 ~~the retailer where the initial order for the tangible personal property is taken, even though the~~  
88 ~~order must be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A~~  
89 ~~sale by a retailer's employee shall be deemed to be consummated at the place of business from~~  
90 ~~which he works.~~

91 ~~9.] All sales taxes collected by the director of revenue under this section on behalf of any~~  
92 ~~transit authority[, less one percent for cost of collection which shall be deposited in the state's~~  
93 ~~general revenue fund after payment of premiums for surety bonds as provided in this section,]~~  
94 shall be deposited in the state treasury in a special trust fund, which is hereby created, to be  
95 known as the "County Transit Authority Sales Tax Trust Fund". ~~[The moneys in the county~~  
96 ~~transit authority sales tax trust fund shall not be deemed to be state funds and shall not be~~

97 ~~commingled with any funds of the state.]~~ The director of revenue shall keep accurate records of  
98 the amount of money in the trust fund which was collected in each transit authority imposing a  
99 sales tax under this section, and the records shall be open to the inspection of officers of the  
100 county and the public. Not later than the tenth day of each month the director of revenue shall  
101 distribute all moneys deposited in the trust fund during the preceding month to the transit  
102 authority which levied the tax.

103 ~~[10.]~~ 9. The director of revenue may authorize the ~~[state treasurer to make]~~ refunds from  
104 the amounts in the trust fund and credited to any transit authority for erroneous payments and  
105 overpayments made, and may ~~[authorize the state treasurer to]~~ redeem dishonored checks and  
106 drafts deposited to the credit of such transit authorities. If any transit authority abolishes the tax,  
107 the transit authority shall notify the director of revenue of the action ~~[at least ninety days]~~ prior  
108 to the effective date of the repeal and the director of revenue may order retention in the trust  
109 fund, for a period of one year, of two percent of the amount collected after receipt of such notice  
110 to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts  
111 deposited to the credit of such accounts. After one year has elapsed after the effective date of  
112 abolition of the tax in such transit authority, the director of revenue shall ~~[authorize the state~~  
113 ~~treasurer to]~~ remit the balance in the account to the transit authority and close the account of that  
114 transit authority. The director of revenue shall notify each transit authority of each instance of  
115 any amount refunded or any check redeemed from receipts due the transit authority. The director  
116 of revenue shall annually report on his management of the trust fund and administration of the  
117 sales taxes authorized by this section. He shall provide each transit authority imposing the tax  
118 authorized by this section with a detailed accounting of the source of all funds received by him  
119 for the transit authority.

120 ~~[11.]~~ 10. The director of revenue and any of his deputies, assistants and employees who  
121 shall have any duties or responsibilities in connection with the collection, deposit, transfer,  
122 transmittal, disbursement, safekeeping, accounting, or recording of funds which come into the  
123 hands of the director of revenue under the provisions of this section shall enter a surety bond or  
124 bonds payable to any and all transit authorities in whose behalf such funds have been collected  
125 under this section in the amount of one hundred thousand dollars; but the director of revenue  
126 may enter into a blanket bond or bonds covering himself and all such deputies, assistants and  
127 employees. The cost of the premium or premiums for the surety bond or bonds shall be paid by  
128 the director of revenue from the share of the collection retained by the director of revenue for the  
129 benefit of the state.

130 ~~[12.]~~ 11. Sales taxes imposed pursuant to this section and use taxes on the purchase and  
131 sale of motor vehicles, trailers, boats, and outboard motors shall not be collected and remitted  
132 by the seller, but shall be collected by the director of revenue at the time application is made for

133 a certificate of title, if the address of the applicant is within a county where a sales tax is imposed  
134 under this section. The amounts so collected, less the one percent collection cost, shall be  
135 deposited in the county transit authority sales tax trust fund. The purchase or sale of motor  
136 vehicles, trailers, boats, and outboard motors shall be deemed to be consummated at the address  
137 of the applicant. As used in this subsection, the term "boat" shall only include motorboats and  
138 vessels as the terms "motorboat" and "vessel" are defined in section 306.010.

139 [13.] 12. In any county where the transit authority sales tax has been imposed, if any  
140 person is delinquent in the payment of the amount required to be paid by him under this section  
141 or in the event a determination has been made against him for taxes and penalty under this  
142 section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall  
143 be the same as that provided in sections 144.010 to 144.525. Where the director of revenue has  
144 determined that suit must be filed against any person for the collection of delinquent taxes due  
145 the state under the state sales tax law, and where such person is also delinquent in payment of  
146 taxes under this section, the director of revenue shall notify the transit authority to which  
147 delinquent taxes are due under this section by United States registered mail or certified mail at  
148 least ten days before turning the case over to the attorney general. The transit authority, acting  
149 through its attorney, may join in such suit as a party plaintiff to seek a judgment for the  
150 delinquent taxes and penalty due such transit authority. In the event any person fails or refuses  
151 to pay the amount of any sales tax due under this section, the director of revenue shall promptly  
152 notify the transit authority to which the tax would be due so that appropriate action may be taken  
153 by the transit authority.

154 [14.] 13. Where property is seized by the director of revenue under the provisions of any  
155 law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax  
156 imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any  
157 tax imposed by this section, the director of revenue shall permit the transit authority to join in  
158 any sale of property to pay the delinquent taxes and penalties due the state and to the transit  
159 authority under this section. The proceeds from such sale shall first be applied to all sums due  
160 the state, and the remainder, if any, shall be applied to all sums due such transit authority under  
161 this section.

162 ~~[15. The transit authority created under the provisions of sections 238.400 to 238.412~~  
163 ~~shall notify any and all affected businesses of the change in tax rate caused by the imposition of~~  
164 ~~the tax authorized by sections 238.400 to 238.412.~~

165 [16.] 14. In the event that any transit authority in any county with a charter form of  
166 government and with more than two hundred fifty thousand but fewer than three hundred fifty  
167 thousand inhabitants submits a proposal in any election to increase the sales tax under this

168 section, and such proposal is approved by the voters, the county shall be reimbursed for the costs  
169 of submitting such proposal from the funds derived from the tax levied under this section.

170 **15. Except as provided in sections 238.400 to 238.412, all provisions of sections**  
171 **32.085 to 32.087 shall apply to the tax imposed under sections 238.410 to 238.412.**

254.075. State-owned lands[,] used by the commission and classified as forest cropland  
2 will not be subject to any ad valorem tax~~[,] or to any yield tax on timber cut on such lands,~~ nor  
3 subject to any penalties if removed from the forest cropland classification.

254.180. ~~[Yield taxes provided for in section 254.150 and]~~ Reimbursements as provided  
2 for in sections 254.210 and 254.220 shall be deposited in the conservation commission fund.

254.210. When a classification shall have been cancelled for cause, the owner of such  
2 lands shall make reimbursement to the commission in a manner as the director of revenue shall  
3 prescribe for the grant which was paid by the commission to the county in lieu of taxes on this  
4 land while so classified as forest cropland, plus a penalty equivalent to ten percent interest  
5 thereon. ~~[Such reimbursement shall be in addition to any yield tax which may have been paid~~  
6 ~~or may be collected.]~~

301.025. 1. No state registration license to operate any motor vehicle in this state shall  
2 be issued unless the application for license of a motor vehicle or trailer is accompanied by a tax  
3 receipt for the tax year which immediately precedes the year in which the vehicle's or trailer's  
4 registration is due and which reflects that all taxes, including delinquent taxes from prior years,  
5 have been paid, or a statement certified by the county collector or collector-treasurer of the  
6 county in which the applicant's property was assessed showing that the state and county tangible  
7 personal property taxes for such previous tax year and all delinquent taxes due have been paid  
8 by the applicant, or a statement certified by the county or township collector for such previous  
9 year that no such taxes were assessed or due and, the applicant has no unpaid taxes on the  
10 collector's tax roll for any subsequent year or, if the applicant is not a resident of this state and  
11 serving in the Armed Forces of the United States, the application is accompanied by a leave and  
12 earnings statement from such person verifying such status or, if the applicant is an organization  
13 described pursuant to subdivision (5) of section 137.100 or subsection 1 of section 137.101, the  
14 application is accompanied by a document, in a form approved by the director, verifying that the  
15 organization is registered with the department of revenue or is determined by the Internal  
16 Revenue Service to be a tax-exempt entity. If the director of the department of revenue has been  
17 notified by the assessor pursuant to subsection 2 of section 137.101, that the applicant's personal  
18 property is not tax exempt, then the organization's application shall be accompanied by a  
19 statement certified by the county collector or collector-treasurer of the county in which the  
20 organization's property was assessed showing that the state and county tangible personal property  
21 taxes for such previous tax year and all delinquent taxes due have been paid by the organization.

22 In the event the registration is a renewal of a registration made two or three years previously, the  
23 application shall be accompanied by proof that taxes were not due or have been paid for the two  
24 or three years which immediately precede the year in which the motor vehicle's or trailer's  
25 registration is due. The county collector or collector-treasurer shall not be required to issue a  
26 receipt or certified statement that taxes were not assessed or due for the immediately preceding  
27 tax year until all personal property taxes, including all current and delinquent taxes, are paid.  
28 If the applicant was a resident of another county of this state in the applicable preceding years,  
29 he or she must submit to the collector or collector-treasurer in the county of residence proof that  
30 the personal property tax was paid in the applicable tax years. Every county collector and  
31 collector-treasurer shall give each person a tax receipt or a certified statement of tangible  
32 personal property taxes paid. The receipt issued by the county collector in any county of the first  
33 classification with a charter form of government which contains part of a city with a population  
34 of at least three hundred fifty thousand inhabitants which is located in more than one county, any  
35 county of the first classification without a charter form of government with a population of at  
36 least one hundred fifty thousand inhabitants which contains part of a city with a population of  
37 at least three hundred fifty thousand inhabitants which is located in more than one county and  
38 any county of the first classification without a charter form of government with a population of  
39 at least one hundred ten thousand but less than one hundred fifty thousand inhabitants shall be  
40 determined null and void if the person paying tangible personal property taxes issues or passes  
41 a check or other similar sight order which is returned to the collector because the account upon  
42 which the check or order was drawn was closed or did not have sufficient funds at the time of  
43 presentation for payment by the collector to meet the face amount of the check or order. The  
44 collector may assess and collect in addition to any other penalty or interest that may be owed, a  
45 penalty of ten dollars or five percent of the total amount of the returned check or order whichever  
46 amount is greater to be deposited in the county general revenue fund, but in no event shall such  
47 penalty imposed exceed one hundred dollars. The collector may refuse to accept any check or  
48 other similar sight order in payment of any tax currently owed plus penalty or interest from a  
49 person who previously attempted to pay such amount with a check or order that was returned to  
50 the collector unless the remittance is in the form of a cashier's check, certified check or money  
51 order. If a person does not comply with the provisions of this section, a tax receipt issued  
52 pursuant to this section is null and void and no state registration license shall be issued or  
53 renewed. Where no such taxes are due each such collector shall, upon request, certify such fact  
54 and transmit such statement to the person making the request. Each receipt or statement shall  
55 describe by type the total number of motor vehicles on which personal property taxes were paid,  
56 and no renewal of any state registration license shall be issued to any person for a number greater  
57 than that shown on his or her tax receipt or statement except for a vehicle which was purchased

58 without another vehicle being traded therefor, or for a vehicle previously registered in another  
59 state, provided the application for title or other evidence shows that the date the vehicle was  
60 purchased or was first registered in this state was such that no personal property tax was owed  
61 on such vehicle as of the date of the last tax receipt or certified statement prior to the renewal.  
62 The director of revenue shall make necessary rules and regulations for the enforcement of this  
63 section, and shall design all necessary forms. If electronic data is not available, residents of  
64 counties with a township form of government and with collector-treasurers shall present personal  
65 property tax receipts which have been paid for the preceding two years when registering under  
66 this section.

67         2. Every county collector in counties with a population of over six hundred thousand and  
68 less than nine hundred thousand shall give priority to issuing tax receipts or certified statements  
69 pursuant to this section for any person whose motor vehicle registration expires in January. Such  
70 collector shall send tax receipts or certified statements for personal property taxes for the  
71 previous year within three days to any person who pays the person's personal property tax in  
72 person, and within twenty working days, if the payment is made by mail. Any person wishing  
73 to have priority pursuant to this subsection shall notify the collector at the time of payment of  
74 the property taxes that a motor vehicle registration expires in January. Any person purchasing  
75 a new vehicle in December and licensing such vehicle in January of the following year may use  
76 the personal property tax receipt of the prior year as proof of payment.

77         3. In addition to all other requirements, the director of revenue shall not register any  
78 vehicle subject to the heavy vehicle use tax imposed by Section 4481 of the Internal Revenue  
79 Code of 1954 unless the applicant presents proof of payment, or that such tax is not owing, in  
80 such form as may be prescribed by the United States Secretary of the Treasury. No proof of  
81 payment of such tax shall be required by the director until the form for proof of payment has  
82 been prescribed by the Secretary of the Treasury.

83         4. Beginning July 1, 2000, a county collector or collector-treasurer may notify, by  
84 ordinary mail, any owner of a motor vehicle for which personal property taxes have not been  
85 paid that if full payment is not received within thirty days the collector may notify the director  
86 of revenue to suspend the motor vehicle registration for such vehicle. Any notification returned  
87 to the collector or collector-treasurer by the post office shall not result in the notification to the  
88 director of revenue for suspension of a motor vehicle registration. Thereafter, if the owner fails  
89 to timely pay such taxes the collector or collector-treasurer may notify the director of revenue  
90 of such failure. Such notification shall be on forms designed and provided by the department of  
91 revenue and shall list the motor vehicle owner's full name, including middle initial, the owner's  
92 address, and the year, make, model and vehicle identification number of such motor vehicle.  
93 Upon receipt of this notification the director of revenue may provide notice of suspension of

94 motor vehicle registration to the owner at the owner's last address shown on the records of the  
95 department of revenue. Any suspension imposed may remain in effect until the department of  
96 revenue receives notification from a county collector or collector-treasurer that the personal  
97 property taxes have been paid in full. Upon the owner furnishing proof of payment of such taxes  
98 and paying a ~~[twenty]~~ **forty-seven** dollar reinstatement fee to the director of revenue the motor  
99 vehicle or vehicles registration shall be reinstated. In the event a motor vehicle registration is  
100 suspended for nonpayment of personal property tax the owner so aggrieved may appeal to the  
101 circuit court of the county of his or her residence for review of such suspension at any time  
102 within thirty days after notice of motor vehicle registration suspension. Upon such appeal the  
103 cause shall be heard de novo in the manner provided by chapter 536 for the review of  
104 administrative decisions. The circuit court may order the director to reinstate such registration,  
105 sustain the suspension of registration by the director or set aside or modify such suspension.  
106 Appeals from the judgment of the circuit court may be taken as in civil cases. The prosecuting  
107 attorney of the county where such appeal is taken shall appear in behalf of the director, and  
108 prosecute or defend, as the case may require.

109       5. Beginning July 1, 2005, a city not within a county or any home rule city with more  
110 than four hundred thousand inhabitants and located in more than one county may notify, by  
111 ordinary mail, any owner of a motor vehicle who is delinquent in payment of vehicle-related fees  
112 and fines that if full payment is not received within thirty days, the city not within a county or  
113 any home rule city with more than four hundred thousand inhabitants and located in more than  
114 one county may notify the director of revenue to suspend the motor vehicle registration for such  
115 vehicle. Any notification returned to the city not within a county or any home rule city with  
116 more than four hundred thousand inhabitants and located in more than one county by the post  
117 office shall not result in the notification to the director of revenue for suspension of a motor  
118 vehicle registration. If the vehicle-related fees and fines are assessed against a car that is  
119 registered in the name of a rental or leasing company and the vehicle is rented or leased to  
120 another person at the time the fees or fines are assessed, the rental or leasing company may rebut  
121 the presumption by providing the city not within a county or any home rule city with more than  
122 four hundred thousand inhabitants and located in more than one county with a copy of the rental  
123 or lease agreement in effect at the time the fees or fines were assessed. A rental or leasing  
124 company shall not be charged for fees or fines under this subsection, nor shall the registration  
125 of a vehicle be suspended, unless prior written notice of the fees or fines has been given to that  
126 rental or leasing company by ordinary mail at the address appearing on the registration and the  
127 rental or leasing company has failed to provide the rental or lease agreement copy within fifteen  
128 days of receipt of such notice. Any notification to a rental or leasing company that is returned  
129 to the city not within a county or any home rule city with more than four hundred thousand

130 inhabitants and located in more than one county by the post office shall not result in the  
131 notification to the director of revenue for suspension of a motor vehicle registration. For the  
132 purpose of this section, "vehicle-related fees and fines" includes, but is not limited to, traffic  
133 violation fines, parking violation fines, vehicle towing, storage and immobilization fees, and any  
134 late payment penalties, other fees, and court costs associated with the adjudication or collection  
135 of those fines.

136         6. If after notification under subsection 5 of this section the vehicle owner fails to pay  
137 such vehicle-related fees and fines to the city not within a county or any home rule city with  
138 more than four hundred thousand inhabitants and located in more than one county within thirty  
139 days from the date of such notice, the city not within a county or any home rule city with more  
140 than four hundred thousand inhabitants and located in more than one county may notify the  
141 director of revenue of such failure. Such notification shall be on forms or in an electronic format  
142 approved by the department of revenue and shall list the vehicle owner's full name and address,  
143 and the year, make, model, and vehicle identification number of such motor vehicle and such  
144 other information as the director shall require.

145         7. Upon receipt of notification under subsection 5 of this section, the director of revenue  
146 may provide notice of suspension of motor vehicle registration to the owner at the owner's last  
147 address shown on the records of the department of revenue. Any suspension imposed may  
148 remain in effect until the department of revenue receives notification from a city not within a  
149 county or any home rule city with more than four hundred thousand inhabitants and located in  
150 more than one county that the vehicle-related fees or fines have been paid in full. Upon the  
151 owner furnishing proof of payment of such fees and fines and paying a ~~[twenty]~~ **forty-seven**  
152 dollar reinstatement fee to the director of revenue the motor vehicle registration shall be  
153 reinstated. In the event a motor vehicle registration is suspended for nonpayment of  
154 vehicle-related fees or fines the owner so aggrieved may appeal to the circuit court of the county  
155 where the violation occurred for review of such suspension at any time within thirty days after  
156 notice of motor vehicle registration suspension. Upon such appeal the cause shall be heard de  
157 novo in the manner provided by chapter 536 for the review of administrative decisions. The  
158 circuit court may order the director to reinstate such registration, sustain the suspension of  
159 registration by the director or set aside or modify such suspension. Appeals from the judgment  
160 of the circuit court may be taken as in civil cases. The prosecuting attorney of the county where  
161 such appeal is taken shall appear in behalf of the director, and prosecute or defend, as the case  
162 may require.

163         8. The city not within a county or any home rule city with more than four hundred  
164 thousand inhabitants and located in more than one county shall reimburse the department of



165 revenue for all administrative costs associated with the administration of subsections 5 to 8 of  
166 this section.

167 9. Any rule or portion of a rule, as that term is defined in section 536.010, that is created  
168 under the authority delegated in this section shall become effective only if it complies with and  
169 is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section  
170 and chapter 536 are nonseverable and if any of the powers vested with the general assembly  
171 pursuant to chapter 536 to review, to delay the effective date or to disapprove and annul a rule  
172 are subsequently held unconstitutional, then the grant of rulemaking authority and any rule  
173 proposed or adopted after August 28, 2000, shall be invalid and void.

301.032. 1. Notwithstanding the provisions of sections 301.030 and 301.035 to the  
2 contrary, the director of revenue shall establish a system of registration of all fleet vehicles  
3 owned or purchased by a fleet owner registered pursuant to this section. The director of revenue  
4 shall prescribe the forms for such fleet registration and the forms and procedures for the  
5 registration updates prescribed in this section. Any owner of ten or more motor vehicles which  
6 must be registered in accordance with this chapter may register as a fleet owner. All registered  
7 fleet owners may, at their option, register all motor vehicles included in the fleet on a calendar  
8 year or biennial basis pursuant to this section in lieu of the registration periods provided in  
9 sections 301.030, 301.035, and 301.147. The director shall issue an identification number to  
10 each registered owner of fleet vehicles.

11 2. All fleet vehicles included in the fleet of a registered fleet owner shall be registered  
12 during April of the corresponding year or on a prorated basis as provided in subsection 3 of this  
13 section. Fees of all vehicles in the fleet to be registered on a calendar year basis or on a biennial  
14 basis shall be payable not later than the last day of April of the corresponding year, with two  
15 years' fees due for biennially-registered vehicles. Notwithstanding the provisions of section  
16 307.355, an application for registration of a fleet vehicle must be accompanied by a certificate  
17 of inspection and approval issued no more than one hundred twenty days prior to the date of  
18 application. The fees for vehicles added to the fleet which must be licensed at the time of  
19 registration shall be payable at the time of registration, except that when such vehicle is licensed  
20 between July first and September thirtieth the fee shall be three-fourths the annual fee, when  
21 licensed between October first and December thirty-first the fee shall be one-half the annual fee  
22 and when licensed on or after January first the fee shall be one-fourth the annual fee. When  
23 biennial registration is sought for vehicles added to a fleet, an additional year's annual fee will  
24 be added to the partial year's prorated fee.

25 3. At any time during the calendar year in which an owner of a fleet purchases or  
26 otherwise acquires a vehicle which is to be added to the fleet or transfers plates to a fleet vehicle,  
27 the owner shall present to the director of revenue the identification number as a fleet number and

28 may register the vehicle for the partial year as provided in subsection 2 of this section. The fleet  
29 owner shall also be charged a transfer fee of ~~[two]~~ **five** dollars for each vehicle so transferred  
30 pursuant to this subsection.

31 4. Except as specifically provided in this subsection, all fleet vehicles registered pursuant  
32 to this section shall be issued a special license plate which shall have the words "Fleet Vehicle"  
33 in place of the words "Show-Me State" in the manner prescribed by the advisory committee  
34 established in section 301.129. Alternatively, for a one-time additional ~~[five]~~ **twelve** dollar  
35 per-vehicle fee beyond the regular registration fee, a fleet owner of at least fifty fleet vehicles  
36 may apply for fleet license plates bearing a company name or logo, the size and design thereof  
37 subject to approval by the director. All fleet license plates shall be made with fully reflective  
38 material with a common color scheme and design, shall be clearly visible at night, and shall be  
39 aesthetically attractive, as prescribed by section 301.130. Fleet vehicles shall be issued multiyear  
40 license plates as provided in this section which shall not require issuance of a renewal tab. Upon  
41 payment of appropriate registration fees, the director of revenue shall issue a registration  
42 certificate or other suitable evidence of payment of the annual or biennial fee, and such evidence  
43 of payment shall be carried at all times in the vehicle for which it is issued. The director of  
44 revenue shall promulgate rules and regulations establishing the procedure for application and  
45 issuance of fleet vehicle license plates.

46 5. Notwithstanding the provisions of sections 307.350 to 307.390 to the contrary, a fleet  
47 vehicle registered in Missouri is exempt from the requirements of sections 307.350 to 307.390  
48 if at the time of the annual fleet registration, such fleet vehicle is situated outside the state of  
49 Missouri.

301.041. 1. All commercial motor vehicles and trailers registered pursuant to this  
2 section or to be operated under reciprocity agreements shall be registered annually, or in the  
3 discretion of the state highways and transportation commission, staggered in such manner as to  
4 be registered for a one-year period beginning on the first day of a quarter during such year and  
5 in such manner as the commission may determine by regulation. To facilitate the transition from  
6 an annual registration to a staggered registration, the commission shall inquire of all registrants  
7 and registrations as to which calendar quarter the registrant wishes to use as the beginning date  
8 of the registration once the transition to staggered registration is complete. If the registrant does  
9 not respond by the date selected by the commission, or if no quarter is selected, the registrant  
10 shall remain on a calendar year registration. The commission may issue prorated registrations  
11 pursuant to this section for periods of greater than or less than one year during the transition to  
12 a nonannual year registration, but no registration shall exceed eighteen months nor be less than  
13 six months. The commission may issue a prorated, by quarter, partial year registration at any

14 time for additions to a fleet made after an initial registration of such fleet, or such other reasons  
15 as approved by the commission or its designee upon the request of the registrant.

16 2. An application for renewal registration pursuant to this section shall be made with all  
17 required documents on or before the first day of the month that is three calendar months  
18 immediately prior to the beginning date of the registration. Renewal applications received after  
19 the first day of the third calendar month immediately prior to the registration shall be assessed  
20 a penalty of ~~[one]~~ **two** hundred **thirty-six** dollars. The commission's designee may waive the  
21 penalty pursuant to this subsection for good cause.

22 3. Fees for commercial motor vehicles and trailers renewed pursuant to this section shall  
23 be paid no later than the first day of the month that is one calendar month immediately prior to  
24 the beginning date of the registration except for payments made on an installment basis as  
25 provided in subsection 4 of this section. Renewal application fees not paid by the first day of the  
26 month immediately prior to the registration shall be assessed a penalty of ~~[fifty]~~ **one hundred**  
27 **eighteen** dollars per vehicle, but in no case shall such penalty exceed ~~[one]~~ **three** hundred fifty  
28 dollars per application. The commission's designee may, for good cause, waive or reduce any  
29 penalties assessed pursuant to this subsection.

30 4. Any owner of a commercial motor vehicle or trailer operated pursuant to this section  
31 or reciprocity agreements may elect to pay the Missouri portion of the annual registration fee in  
32 two equal installments, except that no such installment shall be less than one hundred dollars.  
33 The first installment shall be payable on or before the first day of the month immediately prior  
34 to the beginning date of the registration, and the second installment shall be payable on or before  
35 the first day of the sixth month of that registration one-year period. Every owner electing to pay  
36 on an installment basis shall file on or before the first day of the month immediately prior to the  
37 beginning date of the registration, a surety bond, certificate of deposit or irrevocable letter of  
38 credit as defined in section 400.5-103 to guarantee the payment of the second installment. The  
39 bond or certificate or letter of credit shall be in an amount equal to the payment guaranteed. The  
40 commission may require such installments to be filed at other times of the year if a nonannual  
41 registration is issued pursuant to subsection 1 of this section.

42 5. Any applicant who fails to timely renew his or her registration with all required  
43 documents pursuant to this section or who fails to timely pay any fees and penalties owed  
44 pursuant to this section shall not be issued a temporary registration for a motor vehicle or a trailer  
45 issued pursuant to this section or under reciprocity agreements. Nothing in this section shall  
46 prohibit the issuance of temporary registration credentials for additions to the registrant's fleet  
47 subsequent to renewal.

48 6. The applicant for registration pursuant to this section shall affix the registration plate  
49 issued to the front of the vehicle in accordance with the provisions of section 301.130. Any

50 vehicle required to be registered pursuant to this section shall display the plate issued to that  
 51 vehicle no later than December thirty-first of each year or the last day of the quarter preceding  
 52 the quarter in which the registration begins, as applicable. Failure to display the registration plate  
 53 required by this section shall constitute a class A misdemeanor.

54 7. The commission may prescribe rules and regulations for the effective administration  
 55 of this section.

56 8. Any current registration or plate for which all fees have been paid for a commercial  
 57 trailer previously issued pursuant to reciprocity agreements shall remain valid even if such  
 58 agreements no longer require apportionment of such trailers under such agreements, and such  
 59 trailers may continue to be registered pursuant to this section.

60 9. Notwithstanding any other law to the contrary, the commission shall have the  
 61 authority pursuant to this chapter to issue permanent and temporary registrations on commercial  
 62 trailers whether or not the registration is issued pursuant to reciprocity agreements. The  
 63 provisions of subsection 1 of section 301.190 shall not apply to registrations issued pursuant to  
 64 this subsection, provided the carrier or person to whom the registration is issued has at least one  
 65 tractor as defined in section 301.010 registered with the state of Missouri pursuant to this section.

66 10. Commercial trailer plates issued pursuant to this section shall in all other respects  
 67 conform to and have the same requirements as those issued pursuant to subsection 3 of section  
 68 301.067. Such plates may contain the legend "COMM TRL" in preference to the words  
 69 "SHOW-ME STATE".

301.050. All registration fees shall be payable to the director of revenue and shall  
 2 accompany the application for registration. A penalty fee of ~~[five]~~ **twelve** dollars shall be paid  
 3 on all delinquent registrations. Any motor vehicle on which the annual registration fee falls due  
 4 prior to September 1, 1984, and which is delinquent shall thereafter be registered by the  
 5 department of revenue to renew that annual registration at the fee in effect when the annual  
 6 registration was due plus the penalty provided in this section.

301.055. The annual registration fee for motor vehicles other than commercial motor  
 2 vehicles is:

3	Less than 12 horsepower	<del>[\$18.00]</del> <b>42.50</b>
4	12 horsepower and less than 24	<del>[21.00]</del> <b>50.00</b>
5	horsepower	
6	24 horsepower and less than 36	<del>[24.00]</del> <b>57.00</b>
7	horsepower	
8	36 horsepower and less than 48	<del>[33.00]</del> <b>77.50</b>
9	horsepower	

10	48 horsepower and less than 60	<del>[39.00]</del> <b>92.50</b>
11	horsepower	
12	60 horsepower and less than 72	<del>[45.00]</del> <b>107.50</b>
13	horsepower	
14	72 horsepower and more	<del>[51.00]</del> <b>120.00</b>
15	Motorcycles	<del>[8.50]</del> <b>20.00</b>
16	Motortricycles	<del>[10.00]</del> <b>23.50</b>

17

301.057. The annual registration fee for property-carrying commercial motor vehicles, not including property-carrying local commercial motor vehicles, or land improvement contractors' commercial motor vehicles, based on gross weight is:

4	6,000 pounds and under	\$ <del>[25.50]</del> <b>60.00</b>
5	6,001 pounds to 9,000 pounds	<del>[38.00]</del> <b>90.00</b>
6	9,001 pounds to 12,000 pounds	<del>[38.00]</del> <b>90.00</b>
7	12,001 pounds to 18,000 pounds	<del>[63.00]</del> <b>150.00</b>
8	18,001 pounds to 24,000 pounds	<del>[100.50]</del> <b>235.00</b>
9	24,001 pounds to 26,000 pounds	<del>[127.00]</del> <b>300.00</b>
10	26,001 pounds to 30,000 pounds	<del>[180.00]</del> <b>425.00</b>
11	30,001 pounds to 36,000 pounds	<del>[275.50]</del> <b>650.00</b>
12	36,001 pounds to 42,000 pounds	<del>[413.00]</del> <b>913.00</b>
13	42,001 pounds to 48,000 pounds	<del>[550.50]</del> <b>1,050.50</b>
14	48,001 pounds to 54,000 pounds	<del>[688.00]</del> <b>1,188.00</b>
15	54,001 pounds to 60,010 pounds	<del>[825.50]</del> <b>1,325.50</b>
16	60,011 pounds to 66,000 pounds	<del>[1,100.50]</del> <b>1,600.50</b>
17	66,001 pounds to 73,280 pounds	<del>[1,375.50]</del> <b>1,875.50</b>
18	73,281 pounds to 78,000 pounds	<del>[1,650.50]</del> <b>2,150.50</b>

19	78,001 pounds to 80,000 pounds	[1,719.50] <b>2,219.50</b>
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20

301.058. 1. The annual registration fee for property-carrying local commercial motor  
2 vehicles, other than a land improvement contractors' commercial motor vehicles, based on gross  
3 weight is:

4	6,000 pounds and under	\$ <del>[15.50]</del> <b>36.50</b>
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5	6,001 pounds to 12,000 pounds	<del>[18.00]</del> <b>42.50</b>
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6	12,001 pounds to 18,000 pounds	<del>[20.50]</del> <b>48.50</b>
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7	18,001 pounds to 24,000 pounds	<del>[27.50]</del> <b>65.00</b>
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8	24,001 pounds to 26,000 pounds	<del>[33.50]</del> <b>80.00</b>
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9	26,001 pounds to 30,000 pounds	<del>[45.50]</del> <b>107.50</b>
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10	30,001 pounds to 36,000 pounds	<del>[67.50]</del> <b>160.00</b>
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11	36,001 pounds to 42,000 pounds	<del>[100.50]</del> <b>237.00</b>
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12	42,001 pounds to 48,000 pounds	<del>[135.50]</del> <b>320.00</b>
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13	48,001 pounds to 54,000 pounds	<del>[170.50]</del> <b>402.50</b>
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14	54,001 pounds to 60,010 pounds	<del>[200.50]</del> <b>473.00</b>
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15	60,011 pounds to 66,000 pounds	<del>[270.50]</del> <b>638.50</b>
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16	66,001 pounds to 72,000 pounds	<del>[335.50]</del> <b>792.00</b>
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17	72,001 pounds to 80,000 pounds	<del>[350.50]</del> <b>827.00</b>
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18

2. Any person found to have improperly registered a motor vehicle in excess of fifty-four thousand pounds when he or she was not entitled to shall be required to purchase the proper license plates and, in addition to all other penalties provided by law, shall be subject to the annual registration fee for the full calendar year for the vehicle's gross weight as prescribed in section 301.057.

301.059. The annual registration fee for passenger-carrying commercial motor vehicles  
2 (not including passenger-carrying local commercial motor vehicles, school buses or local transit  
3 buses) based on seating capacity is:

4	10 passengers or less	\$ <del>[100.50]</del> <b>235.00</b>
5	11 to 18 passengers	<del>[180.50]</del> <b>425.00</b>
6	19 to 25 passengers	<del>[250.50]</del> <b>590.00</b>
7	26 to 29 passengers	<del>[290.50]</del> <b>685.00</b>
8	30 to 33 passengers	<del>[330.50]</del> <b>780.00</b>
9	34 to 37 passengers	<del>[370.50]</del> <b>870.50</b>
10	38 to 41 passengers	<del>[410.50]</del> <b>910.50</b>
11	42 to 45 passengers	<del>[450.50]</del> <b>950.50</b>

12

301.061. The annual registration fee for passenger-carrying local commercial motor vehicles based on seating capacity is:

3	10 passengers or less	\$ <del>[50.50]</del> <b>120.00</b>
4	11 to 18 passengers	<del>[90.50]</del> <b>213.50</b>
5	19 to 25 passengers	<del>[125.50]</del> <b>296.00</b>
6	26 to 29 passengers	<del>[145.50]</del> <b>343.50</b>
7	30 to 33 passengers	<del>[165.50]</del> <b>390.50</b>
8	34 to 37 passengers	<del>[185.50]</del> <b>438.00</b>
9	38 to 41 passengers	<del>[205.50]</del> <b>485.00</b>
10	42 to 45 passengers	<del>[225.50]</del> <b>532.00</b>

11

301.062. 1. The annual registration fee for a local log truck, registered pursuant to this chapter, is ~~[three]~~ **seven** hundred **eight** dollars.

2. A local log truck may receive an extended distance local log truck permit for an additional fee of ~~[three]~~ **seven** hundred **eight** dollars. A local log truck with an extended distance local log truck permit shall be allowed to transport harvested or processed forest products outside of the one hundred mile radius from the forested site at the weight limits for commercial vehicles specified in section 304.180. For the purposes of this section, “processed forest products” shall mean wood products that are produced from the initial processing of a round log and have

9 received no additional manufacturing or packaging to prepare the material for any retail market  
 10 including, but not limited to, sawdust, wood chips, bark, slabs, and green square edged lumber  
 11 products.

301.063. The annual registration fee for local transit buses based on seating capacity is:

2	40 passengers or less	\$ <del>[25.50]</del> <b>60.00</b>
3	41 to 45 passengers	<del>[35.50]</del> <b>84.00</b>
4	Over 45 passengers	<del>[50.50]</del> <b>120.00</b>

5

301.064. 1. The annual registration fee for a land improvement contractors' commercial  
 2 motor vehicle is ~~[three]~~ **eight** hundred ~~[fifty]~~ **twenty-six** dollars. The maximum gross weight  
 3 for which such a vehicle may be registered is eighty thousand pounds. Transporting for hire by  
 4 such a motor vehicle is prohibited.

5 2. Upon application to the director of revenue accompanied by an affidavit signed by the  
 6 owner or owners stating that the motor vehicle to be licensed as a land improvement contractors'  
 7 commercial motor vehicle shall not be operated in any manner other than as prescribed in section  
 8 301.010, and by the amount of the registration fee prescribed above, and otherwise complying  
 9 with the laws relating to the registration and licensing of motor vehicles, the owner or owners  
 10 shall be issued a set of land improvement contractors' license plates. The director of revenue  
 11 shall by regulation determine the characteristic features of land improvement contractors' license  
 12 plates so that they may be readily identified as such.

301.065. The annual registration fee for each school bus, ~~[twenty-five]~~ **sixty** dollars;  
 2 ~~fifty cents~~.

301.066. The annual registration fee for shuttle buses, recreational motor vehicles and  
 2 vanpool vehicles is ~~[thirty-two]~~ **seventy-five** dollars **and fifty cents**. The advisory committee  
 3 established in section 301.129 shall determine the characteristic features of license plates for  
 4 vehicles registered under the provisions of this section so that they may be recognized as such,  
 5 except that such license plates shall be made with fully reflective material with a common color  
 6 scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as  
 7 prescribed by section 301.130.

301.067. 1. For each trailer or semitrailer there shall be paid an annual fee of ~~[seven]~~  
 2 **seventeen** dollars **and** fifty cents, and in addition thereto such permit fee authorized by law  
 3 against trailers used in combination with tractors operated under the supervision of the highways  
 4 and transportation commission of the department of transportation. The fees for tractors used  
 5 in any combination with trailers or semitrailers or both trailers and semitrailers (other than on



6 passenger-carrying trailers or semitrailers) shall be computed on the total gross weight of the  
7 vehicles in the combination with load.

8 2. Any trailer or semitrailer may at the option of the registrant be registered for a period  
9 of three years upon payment of a registration fee of ~~[twenty-two]~~ **fifty-three** dollars ~~[and fifty~~  
10 ~~cents]~~.

11 3. Any trailer as defined in section 301.010 or semitrailer may, at the option of the  
12 registrant, be registered permanently upon the payment of a registration fee of ~~[fifty-two]~~ **one**  
13 **hundred twenty-four** dollars ~~[and fifty cents]~~. The permanent plate and registration fee is  
14 vehicle specific. The plate and the registration fee paid is nontransferable and nonrefundable,  
15 except those covered under the provisions of section 301.442.

301.069. 1. A driveway license plate may not be used on a vehicle used or operated on  
2 a highway except for the purpose of transporting vehicles in transit. Driveway license plates  
3 may not be used by tow truck operators transporting wrecked, disabled, abandoned, improperly  
4 parked, or burned vehicles. Driveway license plates shall only be used by owners, corporate  
5 officers, or employees of the business to which the plate was issued. For each driveway license  
6 there shall be paid an annual license fee of ~~[forty-four]~~ **one hundred five** dollars ~~[and fifty cents]~~  
7 for one set of plates or such insignia as the director may issue which shall be attached to the  
8 motor vehicle as prescribed in this chapter. Applicants may choose to obtain biennial driveway  
9 licenses. The fee for biennial driveway licenses shall be ~~[eighty-nine]~~ **two hundred ten** dollars.  
10 For single trips the fee shall be ~~[four]~~ **nine** dollars **and fifty cents**, and descriptive insignia shall  
11 be prepared and issued at the discretion of the director who shall also prescribe the type of  
12 equipment used to attach such vehicles in combinations.

13 2. No driveway license plates shall be issued by the director of revenue unless the  
14 applicant therefor shall make application for such plate and shall therein include:

15 (1) The business name, business street address, and business telephone number of the  
16 applicant;

17 (2) The business owner's full name, date of birth, driver's license number or nondriver's  
18 license number, residence street address, and residence telephone number;

19 (3) The signature and printed name of the business owner or authorized representative  
20 of the business presenting such application; and

21 (4) A statement explaining what the driveway license plate or plates will be used for.  
22

23 The applicant shall provide certification of proof of financial responsibility, as defined in section  
24 303.020, sufficient to cover each motor vehicle the applicant shall operate or otherwise move on  
25 the streets or highways, through use of the driveway license plate, during the period of  
26 registration. The applicant shall provide such certification by affixing a copy of said certification

27 to the application. The application shall include a photograph, not to exceed eight inches by ten  
28 inches but no less than five inches by seven inches, showing the business building and sign of  
29 the applicant's business. The applicant shall maintain a working landline telephone at the  
30 applicant's place of business throughout the registration period. The applicant shall maintain  
31 certification of proof of financial responsibility as described herein throughout the registration  
32 period.

33 3. If any of the information required by this section to be reported by the applicant  
34 changes during the registration period, the applicant shall report said changes to the department  
35 of revenue within ten days of the date of the change.

36 4. Any violation of this section or misrepresentation contained in an application for  
37 driveaway license plate shall result in the revocation of the applicant's driveaway license plate  
38 and any subsequent application for a driveaway license plate shall be denied for two years from  
39 the date of violation. "Applicant" shall include any officer of a business or any employee or  
40 agent thereof.

41 5. Any person who knowingly uses a revoked driveaway license plate shall be deemed  
42 guilty of a class A misdemeanor.

301.114. 1. No person shall carry on or conduct a business, the purpose of which is to  
2 act as an agent for a fee in obtaining a certificate of ownership of a motor vehicle, unless licensed  
3 to do so by the department of revenue.

4 2. Application for license shall be submitted by July first of each year and shall be made  
5 on the form the department prescribes, containing the name of the applicant, the address where  
6 business is to be conducted, the resident's address, if the applicant is an individual, the names and  
7 residents' addresses of the partners of the applicant, if a partnership, the names and residents'  
8 addresses of the principal officers of the applicant and the state of its incorporation, if a  
9 corporation. The application shall be verified by the oath or affirmation of the applicant, or if  
10 the applicant is a partnership or a corporation, by a partner or officer of the applicant and shall  
11 be accompanied by a fee of  ~~fifty~~ **one hundred eighteen** dollars.

12 3. The department shall file each application received by it with the required fee, and  
13 when satisfied that the applicant, if an individual, or each of the partners or principal officers of  
14 the applicant, if a partnership or a corporation, is of good moral character and that the applicant,  
15 so far as can be ascertained, has complied and will comply with the laws of this state relating to  
16 certificates of title of vehicles, shall issue to the applicant a license to carry on and conduct  
17 business at the address specified in the application until July first next following the date on  
18 which the license is issued.

301.131. 1. Any motor vehicle over twenty-five years old which is owned solely as a  
2 collector's item and which is used and intended to be used for exhibition and educational

3 purposes shall be permanently registered upon payment of a registration fee of [~~twenty-five~~  
4 **fifty-nine** dollars. Upon the transfer of the title to any such vehicle the registration shall be  
5 cancelled and the license plates issued therefor shall be returned to the director of revenue.

6         2. The owner of any such vehicle shall file an application in a form prescribed by the  
7 director, if such vehicle meets the requirements of this section, and a certificate of registration  
8 shall be issued therefor. Such certificate need not specify the horsepower of the motor vehicle.

9         3. The director shall issue to the owner of any motor vehicle registered pursuant to this  
10 section the same number of license plates which would be issued with a regular annual  
11 registration, containing the number assigned to the registration certificate issued by the director  
12 of revenue. Such license plates shall be made with fully reflective material with a common color  
13 scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as  
14 prescribed by section 301.130.

15         4. Historic vehicles may be driven to and from repair facilities one hundred miles from  
16 the vehicle's location, and in addition may be driven up to one thousand miles per year for  
17 personal use. The owner of the historic vehicle shall be responsible for keeping a log of the  
18 miles driven for personal use each calendar year. Such log must be kept in the historic vehicle  
19 when the vehicle is driven on any state road. The historic vehicle's mileage driven in an antique  
20 auto tour or event and mileage driven to and from such a tour or event shall not be considered  
21 mileage driven for the purpose of the mileage limitations in this section. Violation of this section  
22 shall be punishable under section 301.440 and in addition to any other penalties prescribed by  
23 law, upon plea or finding of guilt thereof, the director of revenue shall revoke the historic motor  
24 vehicle license plates of such violator which were issued pursuant to this section.

25         5. Notwithstanding any provisions of this section to the contrary, any person possessing  
26 a license plate issued by the state of Missouri that is over twenty-five years old, in which the year  
27 of the issuance of such plate is consistent with the year of the manufacture of the vehicle, the  
28 owner of the vehicle may register such plate as an historic vehicle plate as set forth in  
29 subsections 1 and 2 of this section, provided that the configuration of letters, numbers or  
30 combination of letters and numbers of such plate are not identical to the configuration of letters,  
31 numbers or combination of letters and numbers of any plates already issued to an owner by the  
32 director. Such license plate shall not be required to possess the characteristic features of  
33 reflective material and common color scheme and design as prescribed in section 301.130. The  
34 owner of the historic vehicle registered pursuant to this subsection shall keep the certificate of  
35 registration in the vehicle at all times. The certificate of registration shall be prima facie  
36 evidence that the vehicle has been properly registered with the director and that all fees have  
37 been paid.

301.134. 1. Daughters of the American Revolution who have obtained an emblem-use authorization statement from the Missouri State Society Daughters of the American Revolution may apply for Missouri State Society Daughters of the American Revolution license plates for any motor vehicle the person owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight. The Missouri State Society Daughters of the American Revolution hereby authorizes the use of its official emblem to be affixed on multiyear personalized license plates as provided in this section.

2. Upon application and payment of a one-time twenty-five dollar emblem-use contribution to the Missouri State Society Daughters of the American Revolution, the Missouri State Society Daughters of the American Revolution shall issue to the vehicle owner, without further charge, an emblem-use authorization statement, which shall be presented to the department of revenue at the time of registration of a motor vehicle.

3. Upon presentation of the statement and payment of ~~[a fifteen dollar]~~ **the fee required for personalized license plates under section 301.144** in addition to the regular registration fees and presentation of ~~[other]~~ documents ~~[which may be]~~ required by law, the department of revenue shall issue a personalized license plate to the vehicle owner, which shall bear the emblem of the Missouri State Society Daughters of the American Revolution and the words "MISSOURI STATE SOCIETY DAUGHTERS OF THE AMERICAN REVOLUTION" and shall engrave the words "SHOW-ME STATE". Such license plates shall be made with fully reflective material with a common color scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130. A fee for the issuance of personalized license plates issued pursuant to section 301.144 shall not be required for plates issued pursuant to this section.

4. The director of revenue may promulgate rules and regulations for the administration of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid and void.

301.136. 1. Any camping or fifth-wheel trailer, as defined in section 407.1320, that is over twenty-five years old may be permanently registered upon payment of a registration fee of ~~[fifty-two]~~ **one hundred twenty-four** dollars ~~[and fifty cents]~~. Upon the transfer of the title to

4 any such trailer, the registration shall be cancelled and the license plates issued therefor shall be  
5 returned to the director of revenue.

6 2. The owner of any such trailer shall file an application in a form prescribed by the  
7 director and a certificate of registration shall be issued therefor.

8 3. Notwithstanding any provision of this section to the contrary, any person possessing  
9 license plates issued by the state of Missouri that are over twenty-five years old, in which the  
10 year of issuance of such plates is consistent with the year of the manufacture of the camping or  
11 fifth-wheel trailer, may register such plates as historic trailer plates as set forth in this section;  
12 provided that, the configuration of letters, numbers, or combination of letters and numbers of  
13 such plates is not identical to the configuration of letters, numbers, or combination of letters and  
14 numbers of any plates already issued to an owner by the director. Such license plates shall not  
15 be required to possess the characteristic features of reflective material and common color scheme  
16 and design as prescribed by section 301.130. The owner of the historic trailer registered under  
17 this section shall keep the certificate of registration in the trailer at all times. The certificate of  
18 registration shall be prima facie evidence that the trailer has been properly registered with the  
19 director and that all fees have been paid.

301.140. 1. Upon the transfer of ownership of any motor vehicle or trailer, the certificate  
2 of registration and the right to use the number plates shall expire and the number plates shall be  
3 removed by the owner at the time of the transfer of possession, and it shall be unlawful for any  
4 person other than the person to whom such number plates were originally issued to have the  
5 same in his or her possession whether in use or not, unless such possession is solely for  
6 charitable purposes; except that the buyer of a motor vehicle or trailer who trades in a motor  
7 vehicle or trailer may attach the license plates from the traded-in motor vehicle or trailer to the  
8 newly purchased motor vehicle or trailer. The operation of a motor vehicle with such transferred  
9 plates shall be lawful for no more than thirty days, or no more than ninety days if the dealer is  
10 selling the motor vehicle under the provisions of section 301.213. As used in this subsection,  
11 the term "trade-in motor vehicle or trailer" shall include any single motor vehicle or trailer sold  
12 by the buyer of the newly purchased vehicle or trailer, as long as the license plates for the  
13 trade-in motor vehicle or trailer are still valid.

14 2. In the case of a transfer of ownership the original owner may register another motor  
15 vehicle under the same number, upon the payment of a fee of ~~[two]~~ **five** dollars, if the motor  
16 vehicle is of horsepower, gross weight or (in the case of a passenger-carrying commercial motor  
17 vehicle) seating capacity, not in excess of that originally registered. When such motor vehicle  
18 is of greater horsepower, gross weight or (in the case of a passenger-carrying commercial motor  
19 vehicle) seating capacity, for which a greater fee is prescribed, applicant shall pay a transfer fee  
20 of ~~[two]~~ **five** dollars and a pro rata portion for the difference in fees. When such vehicle is of

21 less horsepower, gross weight or (in case of a passenger-carrying commercial motor vehicle)  
22 seating capacity, for which a lesser fee is prescribed, applicant shall not be entitled to a refund.

23         3. License plates may be transferred from a motor vehicle which will no longer be  
24 operated to a newly purchased motor vehicle by the owner of such vehicles. The owner shall pay  
25 a transfer fee of ~~[two]~~ **five** dollars if the newly purchased vehicle is of horsepower, gross weight  
26 or (in the case of a passenger-carrying commercial motor vehicle) seating capacity, not in excess  
27 of that of the vehicle which will no longer be operated. When the newly purchased motor  
28 vehicle is of greater horsepower, gross weight or (in the case of a passenger-carrying commercial  
29 motor vehicle) seating capacity, for which a greater fee is prescribed, the applicant shall pay a  
30 transfer fee of ~~[two]~~ **five** dollars and a pro rata portion of the difference in fees. When the newly  
31 purchased vehicle is of less horsepower, gross weight or (in the case of a passenger-carrying  
32 commercial motor vehicle) seating capacity, for which a lesser fee is prescribed, the applicant  
33 shall not be entitled to a refund.

34         4. The director of the department of revenue shall have authority to produce or allow  
35 others to produce a weather resistant, nontearing temporary permit authorizing the operation of  
36 a motor vehicle or trailer by a buyer for not more than thirty days, or no more than ninety days  
37 if issued by a dealer selling the motor vehicle under the provisions of section 301.213, from the  
38 date of purchase. The temporary permit authorized under this section may be purchased by the  
39 purchaser of a motor vehicle or trailer from the central office of the department of revenue or  
40 from an authorized agent of the department of revenue upon proof of purchase of a motor vehicle  
41 or trailer for which the buyer has no registration plate available for transfer and upon proof of  
42 financial responsibility, or from a motor vehicle dealer upon purchase of a motor vehicle or  
43 trailer for which the buyer has no registration plate available for transfer, or from a motor vehicle  
44 dealer upon purchase of a motor vehicle or trailer for which the buyer has registered and is  
45 awaiting receipt of registration plates. The director of the department of revenue or a producer  
46 authorized by the director of the department of revenue may make temporary permits available  
47 to registered dealers in this state, authorized agents of the department of revenue or the  
48 department of revenue. The price paid by a motor vehicle dealer, an authorized agent of the  
49 department of revenue or the department of revenue for a temporary permit shall not exceed  
50 ~~[five]~~ **twelve** dollars for each permit. The director of the department of revenue shall direct  
51 motor vehicle dealers and authorized agents to obtain temporary permits from an authorized  
52 producer. Amounts received by the director of the department of revenue for temporary permits  
53 shall constitute state revenue; however, amounts received by an authorized producer other than  
54 the director of the department of revenue shall not constitute state revenue and any amounts  
55 received by motor vehicle dealers or authorized agents for temporary permits purchased from a  
56 producer other than the director of the department of revenue shall not constitute state revenue.

57 In no event shall revenues from the general revenue fund or any other state fund be utilized to  
58 compensate motor vehicle dealers or other producers for their role in producing temporary  
59 permits as authorized under this section. Amounts that do not constitute state revenue under this  
60 section shall also not constitute fees for registration or certificates of title to be collected by the  
61 director of the department of revenue under section 301.190. No motor vehicle dealer,  
62 authorized agent or the department of revenue shall charge more than ~~[five]~~ **twelve** dollars for  
63 each permit issued. The permit shall be valid for a period of thirty days, or no more than ninety  
64 days if issued by a dealer selling the motor vehicle under the provisions of section 301.213, from  
65 the date of purchase of a motor vehicle or trailer, or from the date of sale of the motor vehicle  
66 or trailer by a motor vehicle dealer for which the purchaser obtains a permit as set out above.  
67 No permit shall be issued for a vehicle under this section unless the buyer shows proof of  
68 financial responsibility. Each temporary permit issued shall be securely fastened to the back or  
69 rear of the motor vehicle in a manner and place on the motor vehicle consistent with registration  
70 plates so that all parts and qualities of the temporary permit thereof shall be plainly and clearly  
71 visible, reasonably clean and are not impaired in any way.

72         5. The permit shall be issued on a form prescribed by the director of the department of  
73 revenue and issued only for the applicant's temporary operation of the motor vehicle or trailer  
74 purchased to enable the applicant to temporarily operate the motor vehicle while proper title and  
75 registration plates are being obtained, or while awaiting receipt of registration plates, and shall  
76 be displayed on no other motor vehicle. Temporary permits issued pursuant to this section shall  
77 not be transferable or renewable and shall not be valid upon issuance of proper registration plates  
78 for the motor vehicle or trailer. The director of the department of revenue shall determine the  
79 size, material, design, numbering configuration, construction, and color of the permit. The  
80 director of the department of revenue, at his or her discretion, shall have the authority to reissue,  
81 and thereby extend the use of, a temporary permit previously and legally issued for a motor  
82 vehicle or trailer while proper title and registration are being obtained.

83         6. Every motor vehicle dealer that issues temporary permits shall keep, for inspection  
84 by proper officers, an accurate record of each permit issued by recording the permit number, the  
85 motor vehicle dealer's number, buyer's name and address, the motor vehicle's year, make, and  
86 manufacturer's vehicle identification number, and the permit's date of issuance and expiration  
87 date. Upon the issuance of a temporary permit by either the central office of the department of  
88 revenue, a motor vehicle dealer or an authorized agent of the department of revenue, the director  
89 of the department of revenue shall make the information associated with the issued temporary  
90 permit immediately available to the law enforcement community of the state of Missouri.

91         7. Upon the transfer of ownership of any currently registered motor vehicle wherein the  
92 owner cannot transfer the license plates due to a change of motor vehicle category, the owner

93 may surrender the license plates issued to the motor vehicle and receive credit for any unused  
94 portion of the original registration fee against the registration fee of another motor vehicle. Such  
95 credit shall be granted based upon the date the license plates are surrendered. No refunds shall  
96 be made on the unused portion of any license plates surrendered for such credit.

97 8. The provisions of subsections 4, 5, and 6 of this section shall expire July 1, 2019.

98 9. An additional temporary license plate produced in a manner and of materials  
99 determined by the director to be the most cost-effective means of production with a configuration  
100 that matches an existing or newly issued plate may be purchased by a motor vehicle owner to be  
101 placed in the interior of the vehicle's rear window such that the driver's view out of the rear  
102 window is not obstructed and the plate configuration is clearly visible from the outside of the  
103 vehicle to serve as the visible plate when a bicycle rack or other item obstructs the view of the  
104 actual plate. Such temporary plate is only authorized for use when the matching actual plate is  
105 affixed to the vehicle in the manner prescribed in subsection 5 of section 301.130. The fee  
106 charged for the temporary plate shall be equal to the fee charged for a temporary permit issued  
107 under subsection 4 of this section. Replacement temporary plates authorized in this subsection  
108 may be issued as needed upon the payment of a fee equal to the fee charged for a temporary  
109 permit under subsection 4 of this section. The newly produced third plate may only be used on  
110 the vehicle with the matching plate, and the additional plate shall be clearly recognizable as a  
111 third plate and only used for the purpose specified in this subsection.

112 10. Notwithstanding the provisions of section 301.217, the director may issue a  
113 temporary permit to an individual who possesses a salvage motor vehicle which requires an  
114 inspection under subsection 9 of section 301.190. The operation of a salvage motor vehicle for  
115 which the permit has been issued shall be limited to the most direct route from the residence,  
116 maintenance, or storage facility of the individual in possession of such motor vehicle to the  
117 nearest authorized inspection facility and return to the originating location. Notwithstanding any  
118 other requirements for the issuance of a temporary permit under this section, an individual  
119 obtaining a temporary permit for the purpose of operating a motor vehicle to and from an  
120 examination facility as prescribed in this subsection shall also purchase the required motor  
121 vehicle examination form which is required to be completed for an examination under subsection  
122 9 of section 301.190 and provide satisfactory evidence that such vehicle has passed a motor  
123 vehicle safety inspection for such vehicle as required in section 307.350.

124 11. The director of the department of revenue may promulgate all necessary rules and  
125 regulations for the administration of this section. Any rule or portion of a rule, as that term is  
126 defined in section 536.010, that is created under the authority delegated in this section shall  
127 become effective only if it complies with and is subject to all of the provisions of chapter 536  
128 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of



129 the powers vested with the general assembly pursuant to chapter 536 to review, to delay the  
130 effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the  
131 grant of rulemaking authority and any rule proposed or adopted after August 28, 2012, shall be  
132 invalid and void.

133 12. The repeal and reenactment of this section shall become effective on the date the  
134 department of revenue or a producer authorized by the director of the department of revenue  
135 begins producing temporary permits described in subsection 4 of such section, or on July 1,  
136 2013, whichever occurs first. If the director of revenue or a producer authorized by the director  
137 of the department of revenue begins producing temporary permits prior to July 1, 2013, the  
138 director of the department of revenue shall notify the revisor of statutes of such fact.

301.142. 1. As used in sections 301.141 to 301.143, the following terms mean:

2 (1) "Department", the department of revenue;

3 (2) "Director", the director of the department of revenue;

4 (3) "Other authorized health care practitioner" includes advanced practice registered  
5 nurses licensed pursuant to chapter 335, physician assistants licensed pursuant to chapter 334,  
6 chiropractors licensed pursuant to chapter 331, podiatrists licensed pursuant to chapter 330,  
7 assistant physicians, physical therapists licensed pursuant to chapter 334, and optometrists  
8 licensed pursuant to chapter 336;

9 (4) "Physically disabled", a natural person who is blind, as defined in section 8.700, or  
10 a natural person with medical disabilities which prohibits, limits, or severely impairs one's ability  
11 to ambulate or walk, as determined by a licensed physician or other authorized health care  
12 practitioner as follows:

13 (a) The person cannot ambulate or walk fifty or less feet without stopping to rest due to  
14 a severe and disabling arthritic, neurological, orthopedic condition, or other severe and disabling  
15 condition; or

16 (b) The person cannot ambulate or walk without the use of, or assistance from, a brace,  
17 cane, crutch, another person, prosthetic device, wheelchair, or other assistive device; or

18 (c) Is restricted by a respiratory or other disease to such an extent that the person's forced  
19 respiratory expiratory volume for one second, when measured by spirometry, is less than one  
20 liter, or the arterial oxygen tension is less than sixty mm/hg on room air at rest; or

21 (d) Uses portable oxygen; or

22 (e) Has a cardiac condition to the extent that the person's functional limitations are  
23 classified in severity as class III or class IV according to standards set by the American Heart  
24 Association; or

25 (f) A person's age, in and of itself, shall not be a factor in determining whether such  
26 person is physically disabled or is otherwise entitled to disabled license plates and/or disabled  
27 windshield hanging placards within the meaning of sections 301.141 to 301.143;

28 (5) "Physician", a person licensed to practice medicine pursuant to chapter 334;

29 (6) "Physician's statement", a statement personally signed by a duly authorized person  
30 which certifies that a person is disabled as defined in this section;

31 (7) "Temporarily disabled person", a disabled person as defined in this section whose  
32 disability or incapacity is expected to last no more than one hundred eighty days;

33 (8) "Temporary windshield placard", a placard to be issued to persons who are  
34 temporarily disabled persons as defined in this section, certification of which shall be indicated  
35 on the physician's statement;

36 (9) "Windshield placard", a placard to be issued to persons who are physically disabled  
37 as defined in this section, certification of which shall be indicated on the physician's statement.

38 2. Other authorized health care practitioners may furnish to a disabled or temporarily  
39 disabled person a physician's statement for only those physical health care conditions for which  
40 such health care practitioner is legally authorized to diagnose and treat.

41 3. A physician's statement shall:

42 (1) Be on a form prescribed by the director of revenue;

43 (2) Set forth the specific diagnosis and medical condition which renders the person  
44 physically disabled or temporarily disabled as defined in this section;

45 (3) Include the physician's or other authorized health care practitioner's license number;  
46 and

47 (4) Be personally signed by the issuing physician or other authorized health care  
48 practitioner.

49 4. If it is the professional opinion of the physician or other authorized health care  
50 practitioner issuing the statement that the physical disability of the applicant, user, or member  
51 of the applicant's household is permanent, it shall be noted on the statement. Otherwise, the  
52 physician or other authorized health care practitioner shall note on the statement the anticipated  
53 length of the disability which period may not exceed one hundred eighty days. If the physician  
54 or health care practitioner fails to record an expiration date on the physician's statement, the  
55 director shall issue a temporary windshield placard for a period of thirty days.

56 5. A physician or other authorized health care practitioner who issues or signs a  
57 physician's statement so that disabled plates or a disabled windshield placard may be obtained  
58 shall maintain in such disabled person's medical chart documentation that such a certificate has  
59 been issued, the date the statement was signed, the diagnosis or condition which existed that

60 qualified the person as disabled pursuant to this section and shall contain sufficient  
61 documentation so as to objectively confirm that such condition exists.

62         6. The medical or other records of the physician or other authorized health care  
63 practitioner who issued a physician's statement shall be open to inspection and review by such  
64 practitioner's licensing board, in order to verify compliance with this section. Information  
65 contained within such records shall be confidential unless required for prosecution, disciplinary  
66 purposes, or otherwise required to be disclosed by law.

67         7. Owners of motor vehicles who are residents of the state of Missouri, and who are  
68 physically disabled, owners of motor vehicles operated at least fifty percent of the time by a  
69 physically disabled person, or owners of motor vehicles used to primarily transport physically  
70 disabled members of the owner's household may obtain disabled person license plates. Such  
71 owners, upon application, accompanied by the documents and fees provided for in this section,  
72 a current physician's statement which has been issued within ninety days proceeding the date the  
73 application is made and proof of compliance with the state motor vehicle laws relating to  
74 registration and licensing of motor vehicles, shall be issued motor vehicle license plates for  
75 vehicles, other than commercial vehicles with a gross weight in excess of twenty-four thousand  
76 pounds, upon which shall be inscribed the international wheelchair accessibility symbol and the  
77 word "DISABLED" in addition to a combination of letters and numbers. Such license plates  
78 shall be made with fully reflective material with a common color scheme and design, shall be  
79 clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.

80         8. The director shall further issue, upon request, to such applicant one, and for good  
81 cause shown, as the director may define by rule and regulations, not more than two, removable  
82 disabled windshield hanging placards for use when the disabled person is occupying a vehicle  
83 or when a vehicle not bearing the permanent handicap plate is being used to pick up, deliver, or  
84 collect the physically disabled person issued the disabled motor vehicle license plate or disabled  
85 windshield hanging placard.

86         9. No additional fee shall be paid to the director for the issuance of the special license  
87 plates provided in this section, except for special personalized license plates and other license  
88 plates described in this subsection. Priority for any specific set of special license plates shall be  
89 given to the applicant who received the number in the immediately preceding license period  
90 subject to the applicant's compliance with the provisions of this section and any applicable rules  
91 or regulations issued by the director. If determined feasible by the advisory committee  
92 established in section 301.129, any special license plate issued pursuant to this section may be  
93 adapted to also include the international wheelchair accessibility symbol and the word  
94 "DISABLED" as prescribed in this section and such plate may be issued to any applicant who

95 meets the requirements of this section and the other appropriate provision of this chapter, subject  
96 to the requirements and fees of the appropriate provision of this chapter.

97       10. Any physically disabled person, or the parent or guardian of any such person, or any  
98 not-for-profit group, organization, or other entity which transports more than one physically  
99 disabled person, may apply to the director of revenue for a removable windshield placard. The  
100 placard may be used in motor vehicles which do not bear the permanent handicap symbol on the  
101 license plate. Such placards must be hung from the front, middle rearview mirror of a parked  
102 motor vehicle and may not be hung from the mirror during operation. These placards may only  
103 be used during the period of time when the vehicle is being used by a disabled person, or when  
104 the vehicle is being used to pick up, deliver, or collect a disabled person. When there is no  
105 rearview mirror, the placard shall be displayed on the dashboard on the driver's side.

106       11. The removable windshield placard shall conform to the specifications, in respect to  
107 size, color, and content, as set forth in federal regulations published by the Department of  
108 Transportation. The removable windshield placard shall be renewed every four years. The  
109 director may stagger the expiration dates to equalize workload. Only one removable placard may  
110 be issued to an applicant who has been issued disabled person license plates. Upon request, one  
111 additional windshield placard may be issued to an applicant who has not been issued disabled  
112 person license plates.

113       12. A temporary windshield placard shall be issued to any physically disabled person,  
114 or the parent or guardian of any such person who otherwise qualifies except that the physical  
115 disability, in the opinion of the physician, is not expected to exceed a period of one hundred  
116 eighty days. The temporary windshield placard shall conform to the specifications, in respect  
117 to size, color, and content, as set forth in federal regulations published by the Department of  
118 Transportation. The fee for the temporary windshield placard shall be ~~two~~ **five** dollars. Upon  
119 request, and for good cause shown, one additional temporary windshield placard may be issued  
120 to an applicant. Temporary windshield placards shall be issued upon presentation of the  
121 physician's statement provided by this section and shall be displayed in the same manner as  
122 removable windshield placards. A person or entity shall be qualified to possess and display a  
123 temporary removable windshield placard for six months and the placard may be renewed once  
124 for an additional six months if a physician's statement pursuant to this section is supplied to the  
125 director of revenue at the time of renewal.

126       13. Application for license plates or windshield placards issued pursuant to this section  
127 shall be made to the director of revenue and shall be accompanied by a statement signed by a  
128 licensed physician or other authorized health care practitioner which certifies that the applicant,  
129 user, or member of the applicant's household is a physically disabled person as defined by this  
130 section.

131           14. The placard shall be renewable only by the person or entity to which the placard was  
132 originally issued. Any placard issued pursuant to this section shall only be used when the  
133 physically disabled occupant for whom the disabled plate or placard was issued is in the motor  
134 vehicle at the time of parking or when a physically disabled person is being delivered or  
135 collected. A disabled license plate and/or a removable windshield hanging placard are not  
136 transferable and may not be used by any other person whether disabled or not.

137           15. At the time the disabled plates or windshield hanging placards are issued, the director  
138 shall issue a registration certificate which shall include the applicant's name, address, and other  
139 identifying information as prescribed by the director, or if issued to an agency, such agency's  
140 name and address. This certificate shall further contain the disabled license plate number or, for  
141 windshield hanging placards, the registration or identifying number stamped on the placard. The  
142 validated registration receipt given to the applicant shall serve as the registration certificate.

143           16. The director shall, upon issuing any disabled registration certificate for license plates  
144 and/or windshield hanging placards, provide information which explains that such plates or  
145 windshield hanging placards are nontransferable, and the restrictions explaining who and when  
146 a person or vehicle which bears or has the disabled plates or windshield hanging placards may  
147 be used or be parked in a disabled reserved parking space, and the penalties prescribed for  
148 violations of the provisions of this act.

149           17. Every new applicant for a disabled license plate or placard shall be required to  
150 present a new physician's statement dated no more than ninety days prior to such application.  
151 Renewal applicants will be required to submit a physician's statement dated no more than ninety  
152 days prior to such application upon their first renewal occurring on or after August 1, 2005.  
153 Upon completing subsequent renewal applications, a physician's statement dated no more than  
154 ninety days prior to such application shall be required every fourth year. Such physician's  
155 statement shall state the expiration date for the temporary windshield placard. If the physician  
156 fails to record an expiration date on the physician's statement, the director shall issue the  
157 temporary windshield placard for a period of thirty days. The director may stagger the  
158 requirement of a physician's statement on all renewals for the initial implementation of a  
159 four-year period.

160           18. The director of revenue upon receiving a physician's statement pursuant to this  
161 subsection shall check with the state board of registration for the healing arts created in section  
162 334.120, or the Missouri state board of nursing established in section 335.021, with respect to  
163 physician's statements signed by advanced practice registered nurses, or the Missouri state board  
164 of chiropractic examiners established in section 331.090, with respect to physician's statements  
165 signed by licensed chiropractors, or with the board of optometry established in section 336.130,  
166 with respect to physician's statements signed by licensed optometrists, or the state board of

167 podiatric medicine created in section 330.100, with respect to physician's statements signed by  
168 physicians of the foot or podiatrists to determine whether the physician is duly licensed and  
169 registered pursuant to law. If such applicant obtaining a disabled license plate or placard  
170 presents proof of disability in the form of a statement from the United States Veterans'  
171 Administration verifying that the person is permanently disabled, the applicant shall be exempt  
172 from the four-year certification requirement of this subsection for renewal of the plate or placard.  
173 Initial applications shall be accompanied by the physician's statement required by this section.  
174 Notwithstanding the provisions of paragraph (f) of subdivision (4) of subsection 1 of this section,  
175 any person seventy-five years of age or older who provided the physician's statement with the  
176 original application shall not be required to provide a physician's statement for the purpose of  
177 renewal of disabled persons license plates or windshield placards.

178         19. The boards shall cooperate with the director and shall supply information requested  
179 pursuant to this subsection. The director shall, in cooperation with the boards which shall assist  
180 the director, establish a list of all Missouri physicians and other authorized health care  
181 practitioners and of any other information necessary to administer this section.

182         20. Where the owner's application is based on the fact that the vehicle is used at least  
183 fifty percent of the time by a physically disabled person, the applicant shall submit a statement  
184 stating this fact, in addition to the physician's statement. The statement shall be signed by both  
185 the owner of the vehicle and the physically disabled person. The applicant shall be required to  
186 submit this statement with each application for license plates. No person shall willingly or  
187 knowingly submit a false statement and any such false statement shall be considered perjury and  
188 may be punishable pursuant to section 301.420.

189         21. The director of revenue shall retain all physicians' statements and all other documents  
190 received in connection with a person's application for disabled license plates and/or disabled  
191 windshield placards.

192         22. The director of revenue shall enter into reciprocity agreements with other states or  
193 the federal government for the purpose of recognizing disabled person license plates or  
194 windshield placards issued to physically disabled persons.

195         23. When a person to whom disabled person license plates or a removable or temporary  
196 windshield placard or both have been issued dies, the personal representative of the decedent or  
197 such other person who may come into or otherwise take possession of the disabled license plates  
198 or disabled windshield placard shall return the same to the director of revenue under penalty of  
199 law. Failure to return such plates or placards shall constitute a class B misdemeanor.

200         24. The director of revenue may order any person issued disabled person license plates  
201 or windshield placards to submit to an examination by a chiropractor, osteopath, or physician,

202 or to such other investigation as will determine whether such person qualifies for the special  
203 plates or placards.

204 25. If such person refuses to submit or is found to no longer qualify for special plates or  
205 placards provided for in this section, the director of revenue shall collect the special plates or  
206 placards, and shall furnish license plates to replace the ones collected as provided by this chapter.

207 26. In the event a removable or temporary windshield placard is lost, stolen, or mutilated,  
208 the lawful holder thereof shall, within five days, file with the director of revenue an application  
209 and an affidavit stating such fact, in order to purchase a new placard. The fee for the  
210 replacement windshield placard shall be ~~[four]~~ **nine dollars and fifty cents**.

211 27. Fraudulent application, renewal, issuance, procurement or use of disabled person  
212 license plates or windshield placards shall be a class A misdemeanor. It is a class B  
213 misdemeanor for a physician, chiropractor, podiatrist or optometrist to certify that an individual  
214 or family member is qualified for a license plate or windshield placard based on a disability, the  
215 diagnosis of which is outside their scope of practice or if there is no basis for the diagnosis.

301.144. 1. The director of revenue shall establish and issue special personalized license  
2 plates containing letters or numbers or combinations of letters and numbers. Such license plates  
3 shall be made with fully reflective material with a common color scheme and design, shall be  
4 clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.  
5 Any person desiring to obtain a special personalized license plate for any motor vehicle the  
6 person owns, either solely or jointly, other than an apportioned motor vehicle or a commercial  
7 motor vehicle licensed in excess of twenty-four thousand pounds gross weight shall apply to the  
8 director of revenue on a form provided by the director and shall pay a fee of ~~[fifteen]~~ **thirty-five**  
9 **dollars and fifty cents** in addition to the regular registration fees. The director of revenue shall  
10 issue rules and regulations setting the standards and establishing the procedure for application  
11 for and issuance of the special personalized license plates and shall provide a deadline each year  
12 for the applications. Any rule or portion of a rule, as that term is defined in section 536.010, that  
13 is created under the authority delegated in this section shall become effective only if it complies  
14 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.  
15 This section and chapter 536 are nonseverable and if any of the powers vested with the general  
16 assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and  
17 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and  
18 any rule proposed or adopted after August 28, 2001, shall be invalid and void. No two owners  
19 shall be issued identical plates. An owner shall make a new application and pay a new fee each  
20 year such owner desires to obtain or retain special personalized license plates; however,  
21 notwithstanding the provisions of subsection 8 of section 301.130 to the contrary, the director  
22 shall allow the special personalized license plates to be replaced with new plates every three

23 years without any additional charge, above the fee established in this section, to the renewal  
24 applicant. Any person currently in possession of an approved personalized license plate shall  
25 have first priority on that particular plate for each of the following years that timely and  
26 appropriate application is made.

27         2. Upon application for a personalized plate by the owner of a motor vehicle for which  
28 the owner has no registration plate available for transfer as prescribed by section 301.140, the  
29 director shall issue a temporary permit authorizing the operation of the motor vehicle until the  
30 personalized plate is issued.

31         3. No personalized license plates shall be issued containing any letters, numbers or  
32 combination of letters and numbers which are obscene, profane, patently offensive or  
33 contemptuous of a racial or ethnic group, or offensive to good taste or decency, or would present  
34 an unreasonable danger to the health or safety of the applicant, of other users of streets and  
35 highways, or of the public in any location where the vehicle with such a plate may be found. The  
36 director may recall any personalized license plates, including those issued prior to August 28,  
37 1992, if the director determines that the plates are obscene, profane, patently offensive or  
38 contemptuous of a racial or ethnic group, or offensive to good taste or decency, or would present  
39 an unreasonable danger to the health or safety of the applicant, of other users of streets and  
40 highways, or of the public in any location where the vehicle with such a plate may be found.  
41 Where the director recalls such plates pursuant to the provisions of this subsection, the director  
42 shall reissue personalized license plates to the owner of the motor vehicle for which they were  
43 issued at no charge, if the new plates proposed by the owner of the motor vehicle meet the  
44 standards established pursuant to this section. The director shall not apply the provisions of this  
45 statute in a way that violates the Missouri or United States Constitutions as interpreted by the  
46 courts with controlling authority in the state of Missouri. The primary purpose of motor vehicle  
47 license plates is to identify motor vehicles. Nothing in the issuance of a personalized license  
48 plate creates a designated or limited public forum. Nothing contained in this subsection shall be  
49 interpreted to prohibit the use of license plates, which are no longer valid for registration  
50 purposes, as collector's items or for decorative purposes.

51         4. The director may also establish categories of special license plates from which license  
52 plates may be issued. Any such person, other than a person exempted from the additional fee  
53 pursuant to subsection 7 of this section, that desires a personalized special license plate from any  
54 such category shall pay the same additional fee and make the same kind of application as that  
55 required by subsection 1 of this section, and the director shall issue such plates in the same  
56 manner as other personalized special license plates are issued.

57         5. The director of revenue shall issue to residents of the state of Missouri who hold an  
58 unrevoked and unexpired official amateur radio license issued by the Federal Communications



59 Commission, upon application and upon payment of the additional fee specified in subsection  
60 1 of this section, except for a person exempted from the additional fee pursuant to subsection 7  
61 of this section, personalized special license plates bearing the official amateur radio call letters  
62 assigned by the Federal Communications Commission to the applicant with the words  
63 “AMATEUR RADIO” in place of the words “SHOW-ME STATE”. The application shall be  
64 accompanied by a statement stating that the applicant has an unrevoked and unexpired amateur  
65 radio license issued by the Federal Communications Commission and the official radio call  
66 letters assigned by the Federal Communications Commission to the applicant. An owner making  
67 a new application and paying a new fee to retain an amateur radio license plate may request a  
68 replacement plate with the words “AMATEUR RADIO” in place of the words “SHOW-ME  
69 STATE”. If application is made to retain a plate that is three years old or older, the replacement  
70 plate shall be issued upon the payment of required fees.

71 6. Notwithstanding any other provision to the contrary, any business that repossesses  
72 motor vehicles or trailers and sells or otherwise disposes of them shall be issued a placard  
73 displaying the word “Repossessed”, provided such business pays the license fees presently  
74 required of a manufacturer, distributor, or dealer in section 301.560. Such placard shall bear a  
75 number and shall be in such form as the director of revenue shall determine, and shall be only  
76 used for demonstrations when displayed substantially as provided for number plates on the rear  
77 of the repossessed motor vehicle or trailer.

78 7. Notwithstanding any provision of law to the contrary, any person who has retired from  
79 any branch of the United States Armed Forces or reserves, the United States Coast Guard or  
80 reserve, the United States Merchant Marines or reserve, the National Guard, or any subdivision  
81 of any such services shall be exempt from the additional fee required for personalized license  
82 plates issued pursuant to section 301.441. As used in this subsection, “retired” means having  
83 served twenty or more years in the appropriate branch of service and having received an  
84 honorable discharge.

301.175. 1. Upon the application for and payment of a fee of ~~[five]~~ **twelve** dollars the  
2 director of revenue shall issue a maintenance trip permit at any office issuing motor vehicle  
3 license plates. Any holder of a local commercial motor vehicle license may apply for the  
4 maintenance trip permit by certifying on the application for such a permit that the permit will be  
5 used solely for the purpose of operating the motor vehicle and its mounted equipment, while  
6 empty, to or from a place of repair or maintenance, or place where its mounted equipment may  
7 be repaired or replaced, beyond the twenty-five mile license zone. The agent or deputy of the  
8 director who issues the permit shall enter on such permit the name of the registered owner of the  
9 vehicle, the address of the place to which the vehicle is registered, the place of origin for the trip,

10 the destination for the trip, the number of the local commercial license issued for that vehicle,  
11 the vehicle make and year model, and the date, time and place of issuance.

12 2. Possession of a duly issued permit shall entitle the operator of a locally licensed  
13 commercial vehicle to operate the vehicle beyond the twenty-five mile commercial zone for  
14 which licensed for the purposes set out in subsection 1 of this section.

15 3. "Maintenance trip permit", as used in this section, means a trip permit issued as a  
16 supplement to a local commercial license for the sole purpose of allowing the operation of a  
17 vehicle licensed as a local commercial vehicle, while empty, to or from a place of repair or  
18 maintenance within a period of ten days from the time of issuance.

19 4. All fees collected by the director of revenue under the provisions of this section shall  
20 be deposited with the state treasurer to the credit of the state highways and transportation  
21 department fund.

22 5. Notwithstanding any other provision of law to the contrary, whenever a public utility,  
23 as defined in section 386.020, has customers without utility service due to a weather-related or  
24 other type of emergency, the public utility may use locally licensed commercial vehicles to make  
25 service restoration trips to the areas of the service outages, even if such areas are outside the  
26 twenty-five-mile commercial license zone. The vehicles may operate in the areas of service  
27 outages until service is restored, and then such vehicles may make the return trip to their local  
28 area.

301.190. 1. No certificate of registration of any motor vehicle or trailer, or number plate  
2 therefor, shall be issued by the director of revenue unless the applicant therefor shall make  
3 application for and be granted a certificate of ownership of such motor vehicle or trailer, or shall  
4 present satisfactory evidence that such certificate has been previously issued to the applicant for  
5 such motor vehicle or trailer. Application shall be made within thirty days after the applicant  
6 acquires the motor vehicle or trailer, unless the motor vehicle was acquired under section  
7 301.213 in which case the applicant shall make application within thirty days after receiving title  
8 from the dealer, upon a blank form furnished by the director of revenue and shall contain the  
9 applicant's identification number, a full description of the motor vehicle or trailer, the vehicle  
10 identification number, and the mileage registered on the odometer at the time of transfer of  
11 ownership, as required by section 407.536, together with a statement of the applicant's source  
12 of title and of any liens or encumbrances on the motor vehicle or trailer, provided that for good  
13 cause shown the director of revenue may extend the period of time for making such application.  
14 When an owner wants to add or delete a name or names on an application for certificate of  
15 ownership of a motor vehicle or trailer that would cause it to be inconsistent with the name or  
16 names listed on the notice of lien, the owner shall provide the director with documentation

17 evidencing the lienholder's authorization to add or delete a name or names on an application for  
18 certificate of ownership.

19         2. The director of revenue shall use reasonable diligence in ascertaining whether the facts  
20 stated in such application are true and shall, to the extent possible without substantially delaying  
21 processing of the application, review any odometer information pertaining to such motor vehicle  
22 that is accessible to the director of revenue. If satisfied that the applicant is the lawful owner of  
23 such motor vehicle or trailer, or otherwise entitled to have the same registered in his name, the  
24 director shall thereupon issue an appropriate certificate over his signature and sealed with the  
25 seal of his office, procured and used for such purpose. The certificate shall contain on its face  
26 a complete description, vehicle identification number, and other evidence of identification of the  
27 motor vehicle or trailer, as the director of revenue may deem necessary, together with the  
28 odometer information required to be put on the face of the certificate pursuant to section  
29 407.536, a statement of any liens or encumbrances which the application may show to be  
30 thereon, and, if ownership of the vehicle has been transferred, the name of the state issuing the  
31 transferor's title and whether the transferor's odometer mileage statement executed pursuant to  
32 section 407.536 indicated that the true mileage is materially different from the number of miles  
33 shown on the odometer, or is unknown.

34         3. The director of revenue shall appropriately designate on the current and all subsequent  
35 issues of the certificate the words "Reconstructed Motor Vehicle", "Motor Change Vehicle",  
36 "Specially Constructed Motor Vehicle", or "Non-USA-Std Motor Vehicle", as defined in section  
37 301.010. Effective July 1, 1990, on all original and all subsequent issues of the certificate for  
38 motor vehicles as referenced in subsections 2 and 3 of section 301.020, the director shall print  
39 on the face thereof the following designation: "Annual odometer updates may be available from  
40 the department of revenue.". On any duplicate certificate, the director of revenue shall reprint  
41 on the face thereof the most recent of either:

42             (1) The mileage information included on the face of the immediately prior certificate and  
43 the date of purchase or issuance of the immediately prior certificate; or

44             (2) Any other mileage information provided to the director of revenue, and the date the  
45 director obtained or recorded that information.

46         4. The certificate of ownership issued by the director of revenue shall be manufactured  
47 in a manner to prohibit as nearly as possible the ability to alter, counterfeit, duplicate, or forge  
48 such certificate without ready detection. In order to carry out the requirements of this subsection,  
49 the director of revenue may contract with a nonprofit scientific or educational institution  
50 specializing in the analysis of secure documents to determine the most effective methods of  
51 rendering Missouri certificates of ownership nonalterable or noncounterfeitable.

52           5. The fee for each original certificate so issued shall be ~~[eight]~~ **twenty** dollars ~~[and fifty~~  
53 ~~cents]~~, in addition to the fee for registration of such motor vehicle or trailer. If application for  
54 the certificate is not made within thirty days after the vehicle is acquired by the applicant, or  
55 where the motor vehicle was acquired under section 301.213 and the applicant fails to make  
56 application within thirty days after receiving title from the dealer, a delinquency penalty fee of  
57 ~~[twenty-five]~~ **fifty-nine** dollars for the first thirty days of delinquency and ~~[twenty-five]~~ **fifty-**  
58 **nine** dollars for each thirty days of delinquency thereafter, not to exceed a total of ~~[two]~~ **four**  
59 hundred **seventy-five** dollars, but such penalty may be waived by the director for a good cause  
60 shown. If the director of revenue learns that any person has failed to obtain a certificate within  
61 thirty days after acquiring a motor vehicle or trailer, or where the motor vehicle was acquired  
62 under section 301.213 and the applicant fails to make application within thirty days after  
63 receiving title from the dealer, or has sold a vehicle without obtaining a certificate, he shall  
64 cancel the registration of all vehicles registered in the name of the person, either as sole owner  
65 or as a co-owner, and shall notify the person that the cancellation will remain in force until the  
66 person pays the delinquency penalty fee provided in this section, together with all fees, charges  
67 and payments which the person should have paid in connection with the certificate of ownership  
68 and registration of the vehicle. The certificate shall be good for the life of the motor vehicle or  
69 trailer so long as the same is owned or held by the original holder of the certificate and shall not  
70 have to be renewed annually.

71           6. Any applicant for a certificate of ownership requesting the department of revenue to  
72 process an application for a certificate of ownership in an expeditious manner requiring special  
73 handling shall pay a fee of ~~[five]~~ **twelve** dollars in addition to the regular certificate of ownership  
74 fee.

75           7. It is unlawful for any person to operate in this state a motor vehicle or trailer required  
76 to be registered under the provisions of the law unless a certificate of ownership has been applied  
77 for as provided in this section.

78           8. Before an original Missouri certificate of ownership is issued, an inspection of the  
79 vehicle and a verification of vehicle identification numbers shall be made by the Missouri state  
80 highway patrol on vehicles for which there is a current title issued by another state if a Missouri  
81 salvage certificate of title has been issued for the same vehicle but no prior inspection and  
82 verification has been made in this state, except that if such vehicle has been inspected in another  
83 state by a law enforcement officer in a manner comparable to the inspection process in this state  
84 and the vehicle identification numbers have been so verified, the applicant shall not be liable for  
85 the ~~[twenty-five]~~ **fifty-nine** dollar inspection fee if such applicant submits proof of inspection  
86 and vehicle identification number verification to the director of revenue at the time of the  
87 application. The applicant, who has such a title for a vehicle on which no prior inspection and

88 verification have been made, shall pay a fee of ~~[twenty-five]~~ **fifty-nine** dollars for such  
89 verification and inspection, payable to the director of revenue at the time of the request for the  
90 application, which shall be deposited in the state treasury to the credit of the state highways and  
91 transportation department fund.

92         9. Each application for an original Missouri certificate of ownership for a vehicle which  
93 is classified as a reconstructed motor vehicle, specially constructed motor vehicle, kit vehicle,  
94 motor change vehicle, non-USA-std motor vehicle, or other vehicle as required by the director  
95 of revenue shall be accompanied by a vehicle examination certificate issued by the Missouri state  
96 highway patrol, or other law enforcement agency as authorized by the director of revenue. The  
97 vehicle examination shall include a verification of vehicle identification numbers and a  
98 determination of the classification of the vehicle. The owner of a vehicle which requires a  
99 vehicle examination certificate shall present the vehicle for examination and obtain a completed  
100 vehicle examination certificate prior to submitting an application for a certificate of ownership  
101 to the director of revenue. Notwithstanding any provision of the law to the contrary, an owner  
102 presenting a motor vehicle which has been issued a salvage title and which is ten years of age  
103 or older to a vehicle examination described in this subsection in order to obtain a certificate of  
104 ownership with the designation prior salvage motor vehicle shall not be required to repair or  
105 restore the vehicle to its original appearance in order to pass or complete the vehicle  
106 examination. The fee for the vehicle examination application shall be ~~[twenty-five]~~ **fifty-nine**  
107 dollars and shall be collected by the director of revenue at the time of the request for the  
108 application and shall be deposited in the state treasury to the credit of the state highways and  
109 transportation department fund. If the vehicle is also to be registered in Missouri, the safety  
110 inspection required in chapter 307 and the emissions inspection required under chapter 643 shall  
111 be completed and the fees required by section 307.365 and section 643.315 shall be charged to  
112 the owner.

113         10. When an application is made for an original Missouri certificate of ownership for a  
114 motor vehicle previously registered or titled in a state other than Missouri or as required by  
115 section 301.020, it shall be accompanied by a current inspection form certified by a duly  
116 authorized official inspection station as described in chapter 307. The completed form shall  
117 certify that the manufacturer's identification number for the vehicle has been inspected, that it  
118 is correctly displayed on the vehicle and shall certify the reading shown on the odometer at the  
119 time of inspection. The inspection station shall collect the same fee as authorized in section  
120 307.365 for making the inspection, and the fee shall be deposited in the same manner as provided  
121 in section 307.365. If the vehicle is also to be registered in Missouri, the safety inspection  
122 required in chapter 307 and the emissions inspection required under chapter 643 shall be  
123 completed and only the fees required by section 307.365 and section 643.315 shall be charged

124 to the owner. This section shall not apply to vehicles being transferred on a manufacturer's  
125 statement of origin.

126 11. Motor vehicles brought into this state in a wrecked or damaged condition or after  
127 being towed as an abandoned vehicle pursuant to another state's abandoned motor vehicle  
128 procedures shall, in lieu of the inspection required by subsection 10 of this section, be inspected  
129 by the Missouri state highway patrol in accordance with subsection 9 of this section. If the  
130 inspection reveals the vehicle to be in a salvage or junk condition, the director shall so indicate  
131 on any Missouri certificate of ownership issued for such vehicle. Any salvage designation shall  
132 be carried forward on all subsequently issued certificates of title for the motor vehicle.

133 12. When an application is made for an original Missouri certificate of ownership for a  
134 motor vehicle previously registered or titled in a state other than Missouri, and the certificate of  
135 ownership has been appropriately designated by the issuing state as a reconstructed motor  
136 vehicle, motor change vehicle, specially constructed motor vehicle, or prior salvage vehicle, the  
137 director of revenue shall appropriately designate on the current Missouri and all subsequent  
138 issues of the certificate of ownership the name of the issuing state and such prior designation.  
139 The absence of any prior designation shall not relieve a transferor of the duty to exercise due  
140 diligence with regard to such certificate of ownership prior to the transfer of a certificate. If a  
141 transferor exercises any due diligence with regard to a certificate of ownership, the legal transfer  
142 of a certificate of ownership without any designation that is subsequently discovered to have or  
143 should have had a designation shall be a transfer free and clear of any liabilities of the transferor  
144 associated with the missing designation.

145 13. When an application is made for an original Missouri certificate of ownership for a  
146 motor vehicle previously registered or titled in a state other than Missouri, and the certificate of  
147 ownership has been appropriately designated by the issuing state as non-USA-std motor vehicle,  
148 the director of revenue shall appropriately designate on the current Missouri and all subsequent  
149 issues of the certificate of ownership the words "Non-USA-Std Motor Vehicle".

150 14. The director of revenue and the superintendent of the Missouri state highway patrol  
151 shall make and enforce rules for the administration of the inspections required by this section.

152 15. Each application for an original Missouri certificate of ownership for a vehicle which  
153 is classified as a reconstructed motor vehicle, manufactured forty or more years prior to the  
154 current model year, and which has a value of three thousand dollars or less shall be accompanied  
155 by:

156 (1) A proper affidavit submitted by the owner explaining how the motor vehicle or trailer  
157 was acquired and, if applicable, the reasons a valid certificate of ownership cannot be furnished;

158 (2) Photocopies of receipts, bills of sale establishing ownership, or titles, and the source  
159 of all major component parts used to rebuild the vehicle;

160 (3) A fee of ~~[one]~~ **three** hundred ~~[fifty]~~ **fifty-four** dollars in addition to the fees  
161 described in subsection 5 of this section. Such fee shall be deposited in the state treasury to the  
162 credit of the state highways and transportation department fund; and

163 (4) An inspection certificate, other than a motor vehicle examination certificate required  
164 under subsection 9 of this section, completed and issued by the Missouri state highway patrol,  
165 or other law enforcement agency as authorized by the director of revenue. The inspection  
166 performed by the highway patrol or other authorized local law enforcement agency shall include  
167 a check for stolen vehicles.

168

169 The department of revenue shall issue the owner a certificate of ownership designated with the  
170 words "Reconstructed Motor Vehicle" and deliver such certificate of ownership in accordance  
171 with the provisions of this chapter. Notwithstanding subsection 9 of this section, no owner of  
172 a reconstructed motor vehicle described in this subsection shall be required to obtain a vehicle  
173 examination certificate issued by the Missouri state highway patrol.

301.191. 1. When an application is made for an original Missouri certificate of  
2 ownership for a previously untitled trailer sixteen feet or more in length which is stated to be  
3 homemade, the applicant shall present a certificate of inspection as provided in this section. No  
4 certificate of ownership shall be issued for such a homemade trailer if no certificate of inspection  
5 is presented.

6 2. As used in this section, "homemade" means made by a person who is not a  
7 manufacturer using readily distinguishable manufacturers' identifying numbers or a statement  
8 of origin.

9 3. Every person constructing a homemade trailer sixteen feet or more in length shall  
10 obtain an inspection from the sheriff of his or her county of residence or from the Missouri state  
11 highway patrol prior to applying for a certificate of ownership. If the person constructing the  
12 trailer sells or transfers the trailer prior to applying for a certificate of ownership, the sheriff's or  
13 the Missouri state highway patrol's certificate of inspection shall be transferred with the trailer.

14 4. A fee of ~~[ten]~~ **twenty-three** dollars **and fifty cents** shall be paid for the inspection.  
15 If the inspection is completed by the sheriff, the proceeds from the inspections shall be deposited  
16 by the sheriff within thirty days into the county law enforcement fund if one exists; otherwise  
17 into the county general revenue fund. If the inspection is completed by the Missouri state  
18 highway patrol, the applicant shall pay the ~~[ten]~~ **twenty-three** dollar **and fifty cent** inspection  
19 fee to the director of revenue at the time of application for a certificate of ownership for the  
20 homemade trailer. The fee shall be deposited in the state treasury to the credit of the state  
21 highway fund.

22           5. The sheriff or Missouri state highway patrol shall inspect the trailer and certify it if  
23 the trailer appears to be homemade. The sheriff or Missouri state highway patrol may request  
24 the owner to provide any documents or other evidence showing that the trailer was homemade.  
25 When a trailer is certified by the sheriff, the sheriff may stamp a permanent identifying number  
26 in the tongue of the frame. The certificate of inspection shall be on a form designed and  
27 provided by the director of revenue.

28           6. Upon presentation of the certificate of inspection and all applicable documents and  
29 fees including the identification plate fee provided in section 301.380, the director of revenue  
30 shall issue a readily distinguishable manufacturers' identifying number plate. The identification  
31 number plate shall be affixed to the tongue of the trailer's frame.

32           7. The sheriff or Missouri state highway patrol may seize any trailer which has been  
33 stolen or has identifying numbers obliterated or removed. The sheriff or Missouri state highway  
34 patrol may hold the trailer as evidence while an investigation is conducted. The trailer shall be  
35 returned if no related criminal charges are filed within thirty days or when the charges are later  
36 dropped or dismissed or when the owner is acquitted.

301.192. 1. In addition to any other requirements of section 301.190, when application  
2 is made for a certificate of ownership for a motor vehicle or trailer seven years old or older and  
3 the value of vehicle does not exceed three thousand dollars, for which no record of any prior  
4 application for a certificate of ownership exists in the records of the director of revenue or for  
5 which the records of the director of revenue reflect incomplete or conflicting documentation of  
6 ownership, the director of revenue may issue a certificate of ownership, not less than thirty days  
7 after receiving the completed application, provided it is accompanied by:

8           (1) An affidavit explaining how the motor vehicle or trailer was acquired and the reasons  
9 a valid certificate of ownership cannot be furnished;

10          (2) Presentation of all evidence of ownership in the applicant's possession;

11          (3) Title verification from a state in which the vehicle was previously titled or registered  
12 if known, provided the vehicle was so previously titled or registered;

13          (4) A notarized lien release from any lienholder of record;

14          (5) A vehicle examination certificate issued by the Missouri state highway patrol, or  
15 other law enforcement agency as authorized by the director of revenue. The vehicle examination  
16 shall include a verification of the vehicle's identification number and a determination that the  
17 vehicle has not been reported stolen in Missouri or any other state. The fee for the vehicle  
18 examination certificate shall be ~~[twenty-five]~~ **fifty-nine** dollars and shall be collected by the  
19 director of revenue at the time of the request for the application;

20          (6) A statement certifying the odometer reading of the motor vehicle if less than ten years  
21 of age; and



22 (7) A surety bond or a suitable financial security instrument in a form prescribed by the  
23 director of revenue and executed by the applicant and a person authorized to conduct surety  
24 business in this state. The bond shall be an amount equal to two times the value of the vehicle  
25 as determined by the Kelly Blue Book, NADA Used Car Guide or two appraisals from a licensed  
26 motor vehicle dealer. The bond shall be for a minimum of one hundred dollars and conditioned  
27 to indemnify any prior owner or lienholder and any subsequent purchaser of the vehicle or person  
28 acquiring any security interest in it, and their respective successors in interest, against any  
29 expense, loss or damage including reasonable attorneys fees, by reason of the issuance of the  
30 certificate of ownership of the vehicle or on account of any defect in or undisclosed security  
31 interest upon the right, title and interest of the applicant in and to the vehicle. Any such  
32 interested person has a right of action to recover on the bond for any breach of its conditions, but  
33 the aggregate liability of the surety to all persons shall not exceed the amount of the bond. The  
34 bond shall be returned at the end of three years, unless the department has been notified of the  
35 pendency of an action to recover on the bond.

36 2. Upon satisfaction with the genuineness of the application and supporting documents,  
37 the director of revenue shall issue a new certificate of ownership. The certificate of ownership  
38 shall appropriately be designated with the words "BONDED VEHICLE".

301.219. Application for a license shall be submitted biennially and shall be made on  
2 the form the department prescribes, containing the name of the applicant, the address where  
3 business is to be conducted, the kind of business, enumerated in section 301.218 to be conducted,  
4 the residence address of the applicant if an individual, the names and residence addresses of the  
5 partners of the applicant if a partnership, the names and residence addresses of the principal  
6 officers of the applicant and the state of its incorporation, if a corporation. The application shall  
7 be verified by the oath or affirmation of the applicant, if the applicant is a partnership or a  
8 corporation, by a partner or officer of the applicant and shall be accompanied by a fee of ~~[one]~~  
9 **three** hundred ~~[thirty]~~ **seven** dollars every two years for each kind of business required to be  
10 licensed under subdivision (1), (2), (3), or (4) of subsection 1 of section 301.218. If the applicant  
11 conducts business at different locations, a separate application, license and ~~[one]~~ **three** hundred  
12 ~~[thirty]~~ **seven** dollar fee shall be required for each location. The director may stagger the  
13 expiration dates to equalize the workload.

301.227. 1. Whenever a vehicle is sold for salvage, dismantling or rebuilding, the  
2 purchaser shall forward to the director of revenue within ten days the certificate of ownership  
3 or salvage certificate of title and the proper application and fee of ~~[eight]~~ **twenty** dollars ~~[and~~  
4 ~~fifty cents]~~, and the director shall issue a negotiable salvage certificate of title to the purchaser  
5 of the salvaged vehicle. On vehicles purchased during a year that is no more than six years after  
6 the manufacturer's model year designation for such vehicle, it shall be mandatory that the

7 purchaser apply for a salvage title. On vehicles purchased during a year that is more than six  
8 years after the manufacturer's model year designation for such vehicle, then application for a  
9 salvage title shall be optional on the part of the purchaser. Whenever a vehicle is sold for  
10 destruction and a salvage certificate of title, junking certificate, or certificate of ownership exists,  
11 the seller, if licensed under sections 301.217 to 301.221, shall forward the certificate to the  
12 director of revenue within ten days, with the notation of the date sold for destruction and the  
13 name of the purchaser clearly shown on the face of the certificate.

14 2. Whenever a vehicle is classified as junk, as defined in section 301.010, the purchaser  
15 may forward to the director of revenue a properly completed application for a junking certificate  
16 as well as the salvage certificate of title or certificate of ownership and the director shall issue  
17 a negotiable junking certificate to the purchaser of the vehicle. The director may also issue a  
18 junking certificate to a possessor of a vehicle manufactured twenty-six years or more prior to the  
19 current model year who has a bill of sale for said vehicle but does not possess a certificate of  
20 ownership, provided no claim of theft has been made on the vehicle and the highway patrol has  
21 by letter stated the vehicle is not listed as stolen after checking the registration number through  
22 its nationwide computer system. Such junking certificate may be granted within thirty days of  
23 the submission of a request. A junking certificate shall authorize the holder to possess, transport,  
24 or, by assignment, transfer ownership in such parts, scrap, or junk.

25 3. For any vehicle issued a junking certificate or such similar document or classification  
26 pursuant to the laws of another state, regardless of whether such designation has been  
27 subsequently changed by law in any other state, the department shall only issue a junking  
28 certificate, and a salvage certificate of title or original certificate of ownership shall not thereafter  
29 be issued for such vehicle. Notwithstanding the provisions of this subsection, if the vehicle has  
30 not previously been classified as a junk vehicle, the applicant making the original junking  
31 certification application shall, within ninety days, be allowed to rescind his application for a  
32 junking certificate by surrendering the junking certificate and apply for a salvage certificate of  
33 title in his name. The seller of a vehicle for which a junking certificate has been applied for or  
34 issued shall disclose such fact in writing to any prospective buyers before sale of such vehicle;  
35 otherwise the sale shall be voidable at the option of the buyer.

36 4. No scrap metal operator shall acquire or purchase a motor vehicle or parts thereof  
37 without, at the time of such acquisition, receiving the original certificate of ownership or salvage  
38 certificate of title or junking certificate from the seller of the vehicle or parts, unless the seller  
39 is a licensee under sections 301.219 to 301.221.

40 5. All titles and certificates required to be received by scrap metal operators from  
41 nonlicensees shall be forwarded by the operator to the director of revenue within ten days of the  
42 receipt of the vehicle or parts.

43           6. The scrap metal operator shall keep a record, for three years, of the seller's name and  
44 address, the salvage business license number of the licensee, date of purchase, and any vehicle  
45 or parts identification numbers open for inspection as provided in section 301.225.

46           7. Notwithstanding any other provision of this section, a motor vehicle dealer as defined  
47 in section 301.550 and licensed under the provisions of sections 301.550 to 301.572 may  
48 negotiate one reassignment of a salvage certificate of title on the back thereof.

49           8. Notwithstanding the provisions of subsection 1 of this section, an insurance company  
50 which settles a claim for a stolen vehicle may apply for and shall be issued a negotiable salvage  
51 certificate of title without the payment of any fee upon proper application within thirty days after  
52 settlement of the claim for such stolen vehicle. However, if the insurance company upon  
53 recovery of a stolen vehicle determines that the stolen vehicle has not sustained damage to the  
54 extent that the vehicle would have otherwise been declared a salvage vehicle pursuant to section  
55 301.010, then the insurance company may have the vehicle inspected by the Missouri state  
56 highway patrol, or other law enforcement agency authorized by the director of revenue, in  
57 accordance with the inspection provisions of subsection 9 of section 301.190. Upon receipt of  
58 title application, applicable fee, the completed inspection, and the return of any previously issued  
59 negotiable salvage certificate, the director shall issue an original title with no salvage or prior  
60 salvage designation. Upon the issuance of an original title the director shall remove any  
61 indication of the negotiable salvage title previously issued to the insurance company from the  
62 department's electronic records.

63           9. Notwithstanding subsection 4 of this section or any other provision of the law to the  
64 contrary, if a motor vehicle is inoperable and is at least ten model years old, or the parts are from  
65 a motor vehicle that is inoperable and is at least ten model years old, a scrap metal operator may  
66 purchase or acquire such motor vehicle or parts without receiving the original certificate of  
67 ownership, salvage certificate of title, or junking certificate from the seller of the vehicle or parts,  
68 provided the scrap metal operator verifies with the department of revenue, via the department's  
69 online record access, that the motor vehicle is not subject to any recorded security interest or lien  
70 and the scrap metal operator complies with the requirements of this subsection. In lieu of  
71 forwarding certificates of title or ownership for such motor vehicles as required by subsection  
72 5 of this section, the scrap metal operator shall forward a copy of the seller's state identification  
73 card along with a bill of sale to the department of revenue. The bill of sale form shall be  
74 designed by the director and such form shall include, but not be limited to, a certification that the  
75 motor vehicle is at least ten model years old, is inoperable, is not subject to any recorded security  
76 interest or lien, and a certification by the seller that the seller has the legal authority to sell or  
77 otherwise transfer the seller's interest in the motor vehicle or parts. Upon receipt of the  
78 information required by this subsection, the department of revenue shall cancel any certificate

79 of title or ownership and registration for the motor vehicle. If the motor vehicle is inoperable  
80 and at least twenty model years old, then the scrap metal operator shall not be required to verify  
81 with the department of revenue whether the motor vehicle is subject to any recorded security  
82 interests or liens. As used in this subsection, the term “inoperable” means a motor vehicle that  
83 is in a rusted, wrecked, discarded, worn out, extensively damaged, dismantled, and mechanically  
84 inoperative condition and the vehicle’s highest and best use is for scrap purposes. The director  
85 of the department of revenue is directed to promulgate rules and regulations to implement and  
86 administer the provisions of this section, including but not limited to, the development of a  
87 uniform bill of sale. Any rule or portion of a rule, as that term is defined in section 536.010, that  
88 is created under the authority delegated in this section shall become effective only if it complies  
89 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.  
90 This section and chapter 536 are nonseverable and if any of the powers vested with the general  
91 assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and  
92 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and  
93 any rule proposed or adopted after August 28, 2012, shall be invalid and void.

301.265. 1. The owner of any motor vehicle or, in the event the motor vehicle is legally  
2 operated by someone other than the owner, then the operator thereof, which is duly and legally  
3 registered in some other jurisdiction but which cannot legally be operated on Missouri highways  
4 under the provisions of section 301.271, or under the provisions of any applicable agreement  
5 duly entered into by the Missouri highway reciprocity commission, which is operated on the  
6 highways of this state only occasionally by such owner or operator, may in lieu of the payment  
7 of the registration fee for such vehicle, obtain a trip permit from the department of revenue  
8 authorizing the operation of such vehicle on the highways of this state for a period of not to  
9 exceed seventy-two hours. The trip permit is valid for use by any owner or operator who uses  
10 the vehicle during the seventy-two hour period. The fee for such trip permit shall be ~~ten~~  
11 **twenty-three dollars and fifty cents** and shall be collected by the department of revenue and  
12 deposited with the state treasurer to the credit of the state highway department fund except when  
13 an agreement has been negotiated with another jurisdiction whereby prepayment is not required.  
14 In such cases, the terms of the agreement shall prevail. When such trip permit fee has been paid  
15 on a motor vehicle, no registration or fee shall be required for a trailer or semitrailer duly and  
16 legally registered in any jurisdiction and propelled by such motor vehicle. The director of  
17 revenue shall prescribe rules and regulations to effectuate the purpose of this section.  
18 Application for such trip permits shall be made on a form prescribed by and shall contain such  
19 information as may be required by the director of revenue.

20 2. The requirements of Missouri law as to title of motor vehicles shall not be applicable  
21 to vehicles operated under such trip permits.

22           3. Any owner or operator who desires to use a trip permit for the operation of his vehicle  
23 shall secure such permit and the same must be in full force and effect before the vehicle enters  
24 or commences its trip in the state of Missouri.

25           4. Operators who fail to obtain such permit before the vehicle enters or commences its  
26 trip in this state are subject to arrest and must obtain such permit before proceeding. The permits  
27 shall be made available at official highway weight stations.

28           5. The purchase of a ~~[ten]~~ **twenty-three** dollar **and fifty cent** trip permit shall allow such  
29 operator to haul the maximum weight allowed by statute.

30           6. Such permits may be sold in advance of the date of their use in such quantities as the  
31 director of revenue shall determine.

301.266. 1. The owner of any motor vehicle which was duly and legally proportionally  
2 registered in Missouri with the highway reciprocity commission, but which cannot legally be  
3 operated on Missouri highways because of lease cancellation, may, in lieu of the payment of  
4 other registration fee for such vehicle and upon proof of ownership, obtain a hunter's permit from  
5 the department of revenue. Such permit shall authorize the operation of the vehicle on the  
6 highways of this state and the highways of all member jurisdictions of the international  
7 registration plan for a period not to exceed thirty days. Any vehicle operated under a hunter's  
8 permit issued in accordance with this section shall only be operated while empty and shall only  
9 be operated for the purpose of securing a new lease agreement under which proper registration  
10 may be obtained. No vehicle may be operated on the highways of this state when the registration  
11 of such vehicle has been cancelled, unless the vehicle owner shall have been issued a hunter's  
12 permit for such vehicle. Operation of any vehicle without proper registration or a hunter's permit  
13 shall constitute a class A misdemeanor. No owner operating such a vehicle without proper  
14 registration or a hunter's permit shall be allowed to operate the vehicle until he has purchased a  
15 hunter's permit or otherwise obtained proper registration.

16           2. Application for a hunter's permit shall be made upon forms prescribed by the director.  
17 Application shall be made to the highway reciprocity commission. The applicant shall provide  
18 proof acceptable to the commission, that he has surrendered all plates, cab cards and other  
19 evidence of previous registration to the previous registrant before a permit under this section may  
20 be issued. The fee for a hunter's permit shall be ~~[twenty-five]~~ **fifty-nine** dollars and shall be  
21 collected by the department of revenue and deposited with the state treasurer to the credit of the  
22 state highway department fund. When such fee has been paid, no other registration fee shall be  
23 required for any trailer or semitrailer which is being towed by such vehicle.

24           3. Notwithstanding any provisions of law to the contrary, a vehicle operated on a hunter's  
25 permit shall not be subject to the laws of this state relating to motor vehicle titles during the time  
26 of operation on such permit.

27           4. Nothing contained in this section shall be construed to change the vehicle owner's duty  
28 to timely file any necessary fuel reports and to pay any fuel taxes owed to the state of Missouri.

29           5. The director of revenue may prescribe rules and regulations for the effective  
30 administration of this section.

          301.267. 1. The owner of any motor vehicle, or in the event the motor vehicle is legally  
2 operated by someone other than the owner, then the operator thereof, may obtain the permits  
3 required by sections 142.422, 301.265 and 390.136 from the Missouri highway reciprocity  
4 commission. The commission shall issue a single permit authorizing the operation of such  
5 vehicle on the highways of this state for a period of not to exceed seventy-two hours. The fee  
6 for such trip permit shall be ~~[twenty-five]~~ **fifty-nine** dollars and shall be collected by the  
7 department of revenue and deposited with the state treasurer to the credit of the state highway  
8 department fund except when an agreement has been negotiated with another jurisdiction  
9 whereby prepayment is not required. In such cases, the terms of agreement shall prevail.

10           2. The requirements of sections 142.422, 301.265, and 390.136 concerning trip permits  
11 shall apply to the operation of the vehicle under this section.

          301.300. 1. In event of the loss, theft, mutilation or destruction of any certificate of  
2 ownership, number plate, tab or set of tabs issued by the director of revenue, the lawful holder  
3 thereof shall, within five days, file with the director of revenue, an affidavit showing such fact,  
4 and shall, on the payment of a fee of ~~[eight]~~ **twenty** dollars ~~[and fifty cents]~~, obtain a duplicate  
5 or replacement of such plate, certificate, tab or set of tabs. Any duplicate certificate issued for  
6 any "motor vehicle primarily for business use", as defined in section 301.010, shall be issued  
7 only to the owner of record.

8           2. Upon filing affidavit of lost, stolen, mutilated or destroyed certificate of registration,  
9 the director of revenue shall issue to the lawful owner a duplicate or replacement thereof upon  
10 payment of a fee of ~~[eight]~~ **twenty** dollars ~~[and fifty cents]~~.

11           3. Vehicle owners who elect not to transfer or renew multiyear plates shall be charged  
12 a fee equal to that charged for a lost plate in addition to the registration fee prescribed by law at  
13 the time the new plate or plates are issued.

14           4. Notwithstanding subsection 1 of this section, a new or used motor vehicle dealer may  
15 obtain a duplicate or replacement title in the owner's name if the owner's title has been lost,  
16 stolen, mutilated, or destroyed and is not available for assignment. In order to obtain the  
17 duplicate or replacement title from the department of revenue, the licensed dealer shall procure  
18 a power of attorney from the owner authorizing the dealer to obtain a duplicate or replacement  
19 title in the owner's name and sign any title assignments on the owner's behalf. The application  
20 to the department of revenue for the duplicate or replacement title shall be accompanied by the  
21 executed power of attorney, or a copy thereof, and the application shall contain the appropriate

22 mailing address of the dealer. The director of the department of revenue is authorized to make  
23 all necessary rules and regulations for the administration of this subsection, and shall design all  
24 necessary forms required by this subsection. No rule or portion of a rule promulgated pursuant  
25 to the authority of this section shall become effective unless it has been promulgated pursuant  
26 to the provisions of chapter 536. Any rule or portion of a rule, as that term is defined in section  
27 536.010, that is created under the authority delegated in this section shall become effective only  
28 if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section  
29 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the  
30 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove  
31 and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority  
32 and any rule proposed or adopted after August 28, 2005, shall be invalid and void.

301.370. 1. Nothing in sections 301.010 to 301.440 shall be construed to prohibit the  
2 owner of a duly registered motor vehicle from removing the motor or engine from such vehicle  
3 and replacing it with a new or reconditioned motor or engine of the same make or manufacture.  
4 2. The owner and the person removing and replacing such motor or engine shall join in  
5 an affidavit showing the number of the motor or engine removed, the date of removal, the reason  
6 for removal, and a description of the motor or engine replaced in the vehicle.

7 3. If the motor to be installed is a reconditioned motor, it shall bear the same number as  
8 the motor removed but shall be preceded by the symbol "RC". If the motor installed is a new  
9 motor, it shall bear a special number to be secured as provided in section 301.380.

10 4. The affidavit, together with the original certificate of title, shall be sent to the director  
11 of revenue at Jefferson City, Missouri, with a fee of ~~[one dollar]~~ **two dollars and fifty cents** for  
12 registering such change of motor or engine. The director of revenue shall file the affidavit and  
13 certificate in his office and shall issue and deliver a new certificate of title to the owner.

14 5. The owner of a motor vehicle that is identified on the appropriate Missouri certificate  
15 of ownership by a manufacturer's number other than the engine or motor number shall be exempt  
16 from the provisions of subsections 2, 3 and 4.

17 6. The director of revenue may adopt and enforce the rules and regulations, compatible  
18 with this chapter, that he deems necessary to properly administer this section.

301.380. 1. Whenever the original, manufacturer's, or other distinguishing number on  
2 any motor vehicle, trailer or motor vehicle tire has been destroyed, removed, covered, altered,  
3 defaced or is otherwise nonexistent, the director of revenue, upon application, payment of a fee  
4 of ~~[seven]~~ **seventeen** dollars and fifty cents, and satisfactory proof of ownership by the owner,  
5 shall issue a certificate authorizing the owner to place a special number designated by the  
6 director of revenue upon the vehicle, trailer or tire.

7           2. In order to properly calculate the sales tax due, in the case of a trailer which is alleged  
8 to have been made by someone who is not a manufacturer using readily distinguishable  
9 manufacturers' identifying numbers or a certificate of origin, the person seeking the special  
10 number authorized by the provisions of this section shall secure a written statement from a motor  
11 vehicle inspection station that the trailer has been examined and that it is not one made by a  
12 regular manufacturer. The superintendent of the state highway patrol shall provide such forms  
13 for inspection stations, and the person, firm, or corporation seeking the examination shall pay  
14 a regular inspection fee for the examination. The proceeds of the fee shall be distributed in the  
15 same manner as regular inspection fees are distributed. This subsection shall not apply to trailers  
16 inspected under section 301.191.

17           3. The director of revenue shall designate the special numbers consecutively beginning  
18 with the number one preceded by the letters "DR" and followed by the letters "Mo" for each  
19 make of motor vehicle, trailer or motor vehicle tire, or if the make be unknown, the number shall  
20 also be preceded by the letter "X".

21           4. When such number has been placed upon the motor vehicle or motor or engine  
22 thereof, or trailer or motor vehicle tire, it shall be the lawful number of the same for the purpose  
23 of identification, registration, and all other purposes of this chapter, and the owner may sell and  
24 transfer such property under the special number. No person shall destroy, remove, cover, alter  
25 or deface any such special number.

301.449. 1. Only a community college or four-year public or private institution of higher  
2 education, or a foundation or organization representing the college or institution, located in the  
3 state of Missouri may itself authorize or may by the director of revenue be authorized to use the  
4 school's official emblem to be affixed on multiyear personalized license plates as provided in this  
5 section.

6           2. Any contribution to such institution derived from this section, except reasonable  
7 administrative costs, shall be used for scholarship endowment or other academically related  
8 purposes. Any vehicle owner may annually apply to the institution for the use of the emblem.  
9 Upon annual application and payment of an emblem-use contribution to the institution, which  
10 shall be set by the governing body of the institution at an amount of at least ~~[twenty-five]~~ **fifty-**  
11 **nine** dollars, the institution shall issue to the vehicle owner, without further charge, an  
12 "emblem-use authorization statement", which shall be presented by the vehicle owner to the  
13 department of revenue at the time of registration. Upon presentation of the annual statement and  
14 payment of the fee required for personalized license plates in section 301.144~~[-and other]~~ **in**  
15 **addition to the regular** fees and **presentation of** documents ~~[which may be]~~ required by law,  
16 the department of revenue shall issue a personalized license plate, which shall bear the seal,  
17 emblem or logo of the institution, to the vehicle owner.



18           3. The license plate authorized by this section shall use the school colors of the  
19 institution, and those colors shall be constructed upon the license plate using a process to ensure  
20 that the school emblem shall be displayed upon the license plate in the clearest and most  
21 attractive manner possible. Such license plates shall be made with fully reflective material with  
22 a common color scheme and design, shall be clearly visible at night, and shall be aesthetically  
23 attractive, as prescribed by section 301.130. The license plate authorized by this section shall  
24 be issued with a design approved by both the institution of higher education and the advisory  
25 committee established in section 301.129.

26           4. A vehicle owner, who was previously issued a plate with an institutional emblem  
27 authorized by this section and does not provide an emblem-use authorization statement at a  
28 subsequent time of registration, shall be issued a new plate which does not bear the institutional  
29 emblem, as otherwise provided by law.

30           5. Notwithstanding the provisions of subsection 1 of this section or subsection 1 of  
31 section 301.3150, any community college or four-year public or private institution of higher  
32 education, or any foundation or organization representing the college or institution, located  
33 outside of the state of Missouri, which has authorized the use of its official emblem to be affixed  
34 on multiyear personalized license plates and has had its application for a specialty license plate  
35 approved by the joint committee on transportation oversight under section 301.3150 prior to  
36 August 28, 2012, may continue to authorize the use of its official emblem on such plates.  
37 Nothing in subsection 1 of this section shall be construed to prohibit the manufacture or renewal  
38 of multiyear personalized license plates bearing out-of-state university, college, or institution of  
39 private learning official emblems if such license plates were approved by the joint committee on  
40 transportation oversight under section 301.3150 prior to August 28, 2012.

41           6. The director of revenue shall make necessary rules and regulations for the enforcement  
42 of this section, and shall design all necessary forms including establishing a minimum number  
43 of license plates which can be issued with the authorized emblem of a participating institution.

          301.457. Any person who served in the Vietnam Conflict and either currently serves in  
2 any branch of the United States Armed Forces or was honorably discharged from such service  
3 may apply for special motor vehicle license plates for any motor vehicle such person owns, either  
4 solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed  
5 in excess of twenty-four thousand pounds gross weight. Any such person shall make application  
6 for the special license plates on a form provided by the director of revenue and furnish such proof  
7 of service in the Vietnam Conflict and status as currently serving in a branch of the Armed  
8 Forces of the United States or as an honorably discharged veteran as the director may require.  
9 Upon presentation of the proof of eligibility and annual payment of the fee required for  
10 personalized license plates prescribed by section 301.144~~[, and other]~~ **in addition to the regular**

11 fees and **presentation of** documents [~~which may be~~] required by law, the director shall [~~then~~]  
12 issue license plates bearing letters or numbers or a combination thereof as determined by the  
13 advisory committee established in section 301.129, with the words "VIETNAM VETERAN" in  
14 place of the words "SHOW-ME STATE". Such plates shall also bear an image of the Vietnam  
15 service medal. The plates shall be clearly visible at night and shall be aesthetically attractive,  
16 as prescribed by section 301.130. There shall be no limit on the number of license plates any  
17 person qualified under this section may obtain so long as each set of license plates issued under  
18 this section is issued for vehicles owned solely or jointly by such person. License plates issued  
19 pursuant to this section shall not be transferable to any other person except that any registered  
20 co-owner of the motor vehicle may operate the motor vehicle for the duration of the year licensed  
21 in the event of the death of the qualified person.

301.458. 1. Any member of a lodge under the jurisdiction of the Grand Lodge Ancient,  
2 Free and Accepted Masons, which shall include the Prince Hall Masons, of the state of Missouri  
3 may receive special license plates as prescribed in this section after an annual payment of an  
4 emblem use authorization fee to the Grand Lodge Ancient, Free and Accepted Masons of the  
5 state of Missouri. The grand lodge described in this section hereby authorizes the use of its  
6 official emblem to be affixed on multiyear personalized license plates as provided in this section.  
7 Any contribution to such grand lodge derived from this section, except reasonable administrative  
8 costs, shall be used solely for one or more of the grand lodge's charitable programs. Any  
9 member of a lodge under the jurisdiction of the grand lodge may annually apply to the grand  
10 lodge for the use of the emblem.

11 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
12 to the grand lodge, the grand lodge shall issue to the vehicle owner, without further charge, an  
13 emblem-use authorization statement, which shall be presented by the member to the department  
14 of revenue at the time of registration of a motor vehicle. Upon presentation of the annual  
15 statement and payment of the fee required for personalized license plates in section 301.144[  
16 ~~and other~~] **in addition to the regular fees and presentation of** documents [~~which may be~~]  
17 required by law, the department of revenue shall issue a personalized license plate, which shall  
18 bear the emblem of the grand lodge, to the vehicle owner.

19 3. The license plate authorized by this section shall be in a form prescribed by the  
20 advisory committee established in section 301.129, except that such license plates shall be made  
21 with fully reflective material with a common color scheme and design, shall be clearly visible  
22 at night, and shall be aesthetically attractive, as prescribed by section 301.130. The bidding  
23 process used to select a vendor for the material to manufacture the license plates authorized by  
24 this section shall consider the aesthetic appearance of the plate.

25           4. A vehicle owner, who was previously issued a plate with the grand lodge emblem  
26 authorized by this section but who does not provide an emblem-use authorization statement at  
27 a subsequent time of registration, shall be issued a new plate which does not bear the grand lodge  
28 emblem, as otherwise provided by law. The director of revenue shall make necessary rules and  
29 regulations for the enforcement of this section, and shall design all necessary forms required by  
30 this section.

          301.459. 1. Any member of the Knights of Columbus of the state of Missouri may  
2 receive special license plates as prescribed in this section after an annual payment of an  
3 emblem-use authorization fee to the Knights of Columbus. The Knights of Columbus hereby  
4 authorizes the use of its official emblem to be affixed on multiyear personalized license plates  
5 as provided in this section. Any contribution to the Knights of Columbus derived from this  
6 section, except reasonable administrative costs, shall be used solely for the educational programs  
7 or purposes of the Knights of Columbus. Any member of the Knights of Columbus may  
8 annually apply for the use of the emblem.

9           2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
10 to the Knights of Columbus, the Knights of Columbus shall issue to the vehicle owner, without  
11 further charge, an emblem-use authorization statement, which shall be presented by the member  
12 to the department of revenue at the time of registration of a motor vehicle. Upon presentation  
13 of the annual statement and payment of the fee required for personalized license plates in section  
14 301.144~~[, and other]~~ **in addition to the regular registration fees and presentation of**  
15 **documents** ~~[which may be]~~ required by law, the department of revenue shall issue a personalized  
16 license plate, which shall bear the emblem of the Knights of Columbus in a form prescribed by  
17 the advisory committee established in section 301.129 to the vehicle owner. Such license plates  
18 shall be made with fully reflective material with a common color scheme and design, shall be  
19 clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.

20           3. A vehicle owner, who was previously issued a plate with the Knights of Columbus  
21 emblem authorized by this section but who does not provide an emblem-use authorization  
22 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
23 the Knights of Columbus emblem, as otherwise provided by law. The director of revenue shall  
24 make necessary rules and regulations for the enforcement of this section, and shall design all  
25 necessary forms required by this section.

          301.462. 1. Any member of a lodge under the jurisdiction of the Grand Chapter of  
2 Missouri Order of the Eastern Star may receive special license plates as prescribed in this section  
3 after an annual payment of an emblem-use authorization fee to the Grand Chapter of Missouri  
4 Order of the Eastern Star. The grand chapter described in this section hereby authorizes the use  
5 of its official emblem to be affixed on multiyear personalized license plates as provided in this

6 section. Any contribution to such grand chapter derived from this section, except reasonable  
7 administrative costs, shall be used solely for one or more of the grand chapter's charitable  
8 programs. Any member of a lodge under the jurisdiction of the grand chapter may annually  
9 apply to the grand chapter for the use of the emblem.

10 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
11 to the grand chapter, the grand chapter shall issue to the vehicle owner, without further charge,  
12 an emblem-use authorization statement, which shall be presented by the member to the  
13 department of revenue at the time of registration of a motor vehicle. Upon presentation of the  
14 annual statement and payment of the fee required for personalized license plates in section  
15 301.144~~[-and other]~~ **in addition to the regular registration** fees and **presentation of**  
16 documents ~~[which may be]~~ required by law, the department of revenue shall issue a personalized  
17 license plate, which shall bear the emblem of the grand chapter, to the vehicle owner.

18 3. The license plate authorized by this section shall be in a form prescribed by the  
19 advisory committee established in section 301.129, except that such license plates shall be made  
20 with fully reflective material with a common color scheme and design, shall be clearly visible  
21 at night, and shall be aesthetically attractive, as prescribed by section 301.130. The bidding  
22 process used to select a vendor for the material to manufacture the license plates authorized by  
23 this section shall consider the aesthetic appearance of the plate.

24 4. A vehicle owner, who was previously issued a plate with the grand chapter emblem  
25 authorized by this section but who does not provide an emblem-use authorization statement at  
26 a subsequent time of registration, shall be issued a new plate which does not bear the grand  
27 chapter emblem, as otherwise provided by law. The director of revenue shall make necessary  
28 rules and regulations for the enforcement of this section, and shall design all necessary forms  
29 required by this section.

301.463. 1. The children's trust fund board established in section 210.170 may authorize  
2 the use of their logo to be incorporated on motor vehicle license plates for any motor vehicle the  
3 person owns, either solely or jointly, other than an apportioned motor vehicle or a commercial  
4 motor vehicle licensed in excess of twenty-four thousand pounds gross weight. The license plate  
5 shall contain an emblem designed by the board depicting two handprints of a child and the words  
6 "CHILDREN'S TRUST FUND" and the children's trust fund logo in preference to the words  
7 "SHOW-ME STATE". The license plates shall have a common background and shall bear as  
8 many letters and numbers as will fit on the plate without damaging the plate's aesthetic  
9 appearance as determined by the director of revenue. Any vehicle owner may annually apply to  
10 the board or director for the use of the logo. Upon annual application and payment of a  
11 twenty-five dollar logo use contribution to the board, the board shall issue to the vehicle owner,  
12 without further charge, a logo-use authorization statement, which shall be presented by the

13 vehicle owner to the department of revenue at the time of registration. Application for use of the  
14 logo and payment of the twenty-five dollar contribution may also be made at the time of  
15 registration to the director, who shall deposit such contribution in the state treasury to the credit  
16 of the children's trust fund. Upon presentation of the annual statement~~[,]~~ **and** payment of ~~a~~  
17 ~~fifteen-dollar]~~ **the fee required for personalized license plates under section 301.144** in  
18 addition to the regular registration fees and presentation of documents ~~[which may be]~~ required  
19 by law, the department of revenue shall issue a license plate described in this section to the  
20 vehicle owner. Notwithstanding the provisions of section 301.144, no additional fee shall be  
21 charged for the personalization of license plates issued pursuant to this section. There shall be  
22 no limit on the number of license plates any person qualified pursuant to this section may obtain  
23 so long as each set of plates issued pursuant to this section is issued for vehicles owned solely  
24 or jointly by such person. The license plate authorized by this section shall be issued with a  
25 design approved by both the board and the director of revenue. The bidding process used to  
26 select a vendor for the material to manufacture the license plates authorized by this section shall  
27 consider the aesthetic appearance of the plate. A vehicle owner, who was previously issued a  
28 plate with a logo authorized by this section and who does not provide a logo-use authorization  
29 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
30 the logo, as otherwise provided by law. Any contribution to the board derived from this section  
31 shall be deposited in the state treasury to the credit of the children's trust fund established in  
32 section 210.173.

33 2. The director of revenue shall issue samples of license plates authorized pursuant to  
34 this section to all offices in this state where vehicles are registered and license plates are issued.  
35 Such sample license plates shall be prominently displayed in such offices along with literature  
36 prepared by the director or by the children's trust fund board describing the purposes of the  
37 children's trust fund. The general assembly may appropriate moneys annually from the  
38 children's trust fund to the department of revenue to offset costs reasonably incurred by the  
39 director of revenue pursuant to this subsection.

301.468. 1. Any vehicle owner who has obtained an annual emblem-use authorization  
2 statement from the Lions Club may, subject to the registration fees provided in section 301.055,  
3 apply for Lions Club license plates for any motor vehicle such person owns, other than a  
4 commercial motor vehicle licensed for a gross weight in excess of twenty-four thousand pounds.  
5 The Lions Club hereby authorizes the use of its official emblem to be affixed on multiyear  
6 license plates as provided in this section. Any vehicle owner may annually apply for the use of  
7 the emblem.

8 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
9 to the Lions Club, the Lions Club shall issue to the vehicle owner, without further charge, an

10 emblem-use authorization statement, which shall be presented by the vehicle owner to the  
11 department of revenue at the time of registration of a motor vehicle.

12         3. Upon presentation of the annual statement and payment of ~~[a fifteen-dollar]~~ **the fee**  
13 **required for personalized license plates under section 301.144** in addition to the regular  
14 registration fees and presentation of ~~[other]~~ documents ~~[which may be]~~ required by law, the  
15 department of revenue shall issue a license plate to the vehicle owner, which shall bear the  
16 emblem of the Lions Club in a form prescribed by the director, shall bear six letters or numbers  
17 and shall bear the words "LIONS CLUB" in place of the words "SHOW-ME STATE". Such  
18 license plates shall be made with fully reflective material with a common color scheme and  
19 design, shall be clearly visible at night, and shall be aesthetically attractive, as prescribed by  
20 section 301.130. A fee for the issuance of personalized license plates pursuant to section  
21 301.144 shall not be required for plates issued pursuant to this section.

22         4. A vehicle owner, who was previously issued a plate with the Lions Club emblem  
23 authorized by this section but who does not provide an emblem-use authorization statement at  
24 a subsequent time of registration, shall be issued a new plate which does not bear the Lions Club  
25 emblem, as otherwise provided by law.

26         5. The director of revenue may promulgate rules and regulations for the administration  
27 of this section. No rule or portion of a rule promulgated pursuant to the authority of this section  
28 shall become effective unless it has been promulgated pursuant to the provisions of chapter 536.

301.469. 1. Any vehicle owner may receive license plates as prescribed in this section,  
2 for any motor vehicle such person owns, either solely or jointly, other than an apportioned motor  
3 vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross  
4 weight, after an annual payment of an emblem-use authorization fee to the Missouri conservation  
5 heritage foundation. The foundation hereby authorizes the use of its official emblems to be  
6 affixed on multiyear license plates as provided in this section. Any vehicle owner may annually  
7 apply for the use of the emblems.

8         2. Upon annual application and payment of a twenty-five dollar emblem-use  
9 authorization fee to the Missouri conservation heritage foundation, the foundation shall issue to  
10 the vehicle owner, without further charge, an emblem-use authorization statement, which shall  
11 be presented to the director of the department of revenue at the time of registration of a motor  
12 vehicle.

13         3. Upon presentation of the annual statement~~[,]~~ **and** payment of ~~[a fifteen-dollar]~~ **the fee**  
14 **required for personalized license plates under section 301.144** in addition to the regular  
15 registration fees and **presentation of** documents ~~[which may be]~~ required by law, the director  
16 of the department of revenue shall issue a license plate, which shall bear an emblem of the  
17 Missouri conservation heritage foundation in a form prescribed by the director, to the vehicle

18 owner. Such license plates shall be made with fully reflective material with a common color  
19 scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as  
20 prescribed by section 301.130. Notwithstanding the provisions of section 301.144, no additional  
21 fee shall be charged for the personalization of license plates pursuant to this section.

22 4. A vehicle owner, who was previously issued a plate with a Missouri conservation  
23 heritage foundation emblem authorized by this section but who does not provide an emblem-use  
24 authorization statement at a subsequent time of registration, shall be issued a new plate which  
25 does not bear the foundation emblem, as otherwise provided by law.

26 5. The director of the department of revenue may promulgate rules and regulations for  
27 the administration of this section. Any rule or portion of a rule, as that term is defined in section  
28 536.010, that is promulgated under the authority delegated in this section shall become effective  
29 only if it has been promulgated pursuant to the provisions of chapter 536. All rulemaking  
30 authority delegated prior to August 28, 1999, is of no force and effect; however, nothing in this  
31 section shall be interpreted to repeal or affect the validity of any rule filed or adopted prior to  
32 August 28, 1999, if it fully complied with the provisions of chapter 536. This section and  
33 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant  
34 to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are  
35 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed  
36 or adopted after August 28, 1999, shall be invalid and void.

301.471. 1. Any person may receive license plates as prescribed in this section, for  
2 issuance either to passenger motor vehicles subject to the registration fees provided in section  
3 301.055, or for a local or nonlocal property-carrying commercial motor vehicle licensed for a  
4 gross weight not in excess of twenty-four thousand pounds as provided in section 301.057 or  
5 301.058, after an annual payment of an emblem-use authorization fee to Ducks Unlimited.  
6 Ducks Unlimited hereby authorizes the use of its official emblem to be affixed on multiyear  
7 personalized license plates as provided in this section. Any contribution to Ducks Unlimited  
8 derived from this section, except reasonable administrative costs, shall be used solely for the  
9 purposes of Ducks Unlimited. Any member of Ducks Unlimited may annually apply for the use  
10 of the emblem.

11 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
12 to Ducks Unlimited, Ducks Unlimited shall issue to the vehicle owner, without further charge,  
13 an emblem-use authorization statement, which shall be presented by the owner to the department  
14 of revenue at the time of registration of a motor vehicle. Upon presentation of the annual  
15 statement~~[,]~~ **and payment of [a fifteen dollar] the fee required for personalized license plates**  
16 **under section 301.144** in addition to the **regular** registration fees and **presentation of**  
17 documents ~~[which may be]~~ required by law, the department of revenue shall issue to the vehicle

18 owner a personalized license plate which shall bear the emblem of Ducks Unlimited. Such  
19 license plates shall be made with fully reflective material with a common color scheme and  
20 design, shall be clearly visible at night, and shall be aesthetically attractive, as prescribed by  
21 section 301.130.

22 3. A vehicle owner, who was previously issued a plate with the Ducks Unlimited  
23 emblem authorized by this section but who does not provide an emblem-use authorization  
24 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
25 the Ducks Unlimited emblem, as otherwise provided by law. The director of revenue shall make  
26 necessary rules and regulations for the administration of this section, and shall design all  
27 necessary forms required by this section. No rule or portion of a rule promulgated pursuant to  
28 the authority of this section shall become effective unless it has been promulgated pursuant to  
29 the provisions of chapter 536.

301.472. 1. Any motor vehicle owner may receive special license plates for any motor  
2 vehicle the person owns, either solely or jointly, other than an apportioned motor vehicle or a  
3 commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight as  
4 prescribed in this section after an annual payment of an emblem-use authorization fee to a  
5 professional sports team which has made an agreement pursuant to subsection 5 of this section.  
6 For the purposes of this section a "professional sports team" shall mean an organization located  
7 in this state franchised by the National Professional Soccer League, the National Football  
8 League, the National Basketball Association, the National Hockey League, the International  
9 Hockey League, or the American League or the National League of Major League Baseball or  
10 a team playing in Major League Soccer.

11 2. The professional sports team which has made an agreement pursuant to subsection 5  
12 of this section and which receives the emblem-use authorization fee hereby authorizes the use  
13 of its official emblem to be affixed on multiyear personalized license plates as provided in this  
14 section. Any vehicle owner may annually apply for the use of the emblem. The director of  
15 revenue shall not authorize the manufacturer of the material to produce such license plates with  
16 the individual seal, logo, or emblem until the department of revenue receives a minimum of one  
17 hundred applications for each specific professional sports team.

18 3. Upon annual application and payment of a thirty-five dollar emblem-use contribution  
19 to the professional sports team such team shall issue to the vehicle owner, without further charge,  
20 an emblem-use authorization statement, which shall be presented by the owner to the director  
21 of the department of revenue at the time of registration of a motor vehicle. Upon presentation  
22 of the annual statement and payment of ~~[a fifteen dollar]~~ **the fee required for personalized**  
23 **license plates under section 301.144** in addition to the regular registration fees~~;~~ and  
24 presentation of ~~[other]~~ documents ~~[which may be]~~ required by law, the director shall issue a



25 personalized license plate, which shall bear the official emblem of the professional sports team  
26 in a manner determined by the director. Such license plates shall be made with fully reflective  
27 material with a common color scheme and design, shall be clearly visible at night, and shall be  
28 aesthetically attractive, as prescribed by section 301.130. A fee for the issuance of personalized  
29 license plates issued pursuant to section 301.144 shall not be required for plates issued pursuant  
30 to this section.

31 4. A vehicle owner, who was previously issued a plate with a professional sports team  
32 emblem authorized by this section but who does not provide an emblem-use authorization  
33 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
34 the professional sports team emblem, as otherwise provided by law.

35 5. The director of the department of revenue is authorized to make agreements with  
36 professional sports teams on behalf of the state which allow the use of any such team's official  
37 emblem pursuant to the provisions of this section as consideration for receiving a thirty-five  
38 dollar emblem-use contribution.

39 6. Except as provided in subsection 7 of this section, a professional sports team receiving  
40 a thirty-five dollar contribution shall forward such contribution, less an amount not in excess of  
41 five percent of the contribution for the costs of administration, to the Jackson County Sports  
42 Authority or the St. Louis Regional Convention and Visitors Commission. The moneys shall be  
43 administered as follows:

44 (1) The sports authority may retain not in excess of five percent of all funds forwarded  
45 to it pursuant to this section for the costs of administration and shall expend the remaining  
46 balance of such funds, after consultation with a professional sports team within the authority's  
47 area, on marketing and promoting such team. The amount of money expended from the funds  
48 obtained pursuant to this section by the authority per professional sports team shall be in the  
49 same proportion to the total funds available to be expended on such team as the proportion of  
50 contributions forwarded by the team to the authority is to the total contributions received by the  
51 authority;

52 (2) The regional convention and visitors commission shall hold the revenues received  
53 from the professional sports teams in the St. Louis area in separate accounts for each team. Each  
54 team may submit an annual marketing plan to the commission. Expenses of a team which are  
55 in accordance with the marketing plan shall be reimbursed by the commission as long as moneys  
56 are available in the account. The commission may retain not in excess of five percent for the  
57 costs of administration. If no marketing plan is submitted by a team, the commission shall  
58 market and promote the team.

59           7. The Kansas City Chiefs shall forward all emblem-use fees received, less an amount  
60 not in excess of five percent of the costs of administration, to the Chiefs' Children's Fund, a  
61 not-for-profit fund established to benefit children in need in the Kansas City area.

62           8. The director of the department of revenue shall promulgate rules and regulations for  
63 the administration of this section. No rule or portion of a rule promulgated pursuant to the  
64 authority of this section shall become effective unless it has been promulgated pursuant to the  
65 provisions of chapter 536.

          301.473. 1. Notwithstanding any other provision of law, any person, after an annual  
2 payment of an emblem-use fee to the Missouri Junior Golf Foundation, may receive personalized  
3 specialty license plates for any motor vehicle owned, either solely or jointly, other than an  
4 apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four  
5 thousand pounds gross weight. The Missouri Junior Golf Foundation hereby authorizes the use  
6 of its official emblem to be affixed on multiyear personalized specialty license plates as provided  
7 in this section. Any contribution to the Missouri Junior Golf Foundation derived from this  
8 section, except reasonable administrative costs, shall be used solely for the purposes of the  
9 Missouri Junior Golf Foundation. Any person may annually apply for the use of the emblem.

10           2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
11 to the Missouri Junior Golf Foundation, the Missouri Junior Golf Foundation shall issue to the  
12 vehicle owner, without further charge, an emblem-use authorization statement, which shall be  
13 presented by the vehicle owner to the director of revenue at the time of registration. Upon  
14 presentation of the annual emblem-use authorization statement and payment of ~~[a fifteen dollar]~~  
15 **the fee required for personalized license plates under section 301.144** in addition to the  
16 regular registration fees~~;~~ and presentation of ~~[any]~~ documents ~~[which may be]~~ required by law,  
17 the director of revenue shall issue to the vehicle owner a personalized specialty license plate  
18 which shall bear the emblem of the Missouri Junior Golf Foundation, and the words  
19 "MISSOURI JUNIOR GOLF FOUNDATION - BUILDING THE FUTURE" at the bottom of  
20 the plate, in a manner prescribed by the director of revenue. Such license plates shall be made  
21 with fully reflective material with a common color scheme and design, shall be clearly visible  
22 at night, shall have a reflective white background in the area of the plate configuration, and shall  
23 be aesthetically attractive, as prescribed by section 301.130. Notwithstanding the provisions of  
24 section 301.144, no additional fee shall be charged for the personalized specialty plates issued  
25 under this section.

26           3. A vehicle owner who was previously issued a plate with the Missouri Junior Golf  
27 Foundation's emblem authorized by this section, but who does not provide an emblem-use  
28 authorization statement at a subsequent time of registration, shall be issued a new plate which  
29 does not bear the Missouri Junior Golf Foundation's emblem, as otherwise provided by law. The

30 director of revenue shall make necessary rules and regulations for the enforcement of this  
31 section, and shall design all necessary forms required by this section.

32 4. Prior to the issuance of a Missouri Junior Golf Foundation specialty plate authorized  
33 under this section, the department of revenue must be in receipt of an application, as prescribed  
34 by the director, the proposed art design for the specialty license plate, and an application fee, not  
35 to exceed five thousand dollars, to defray the department's cost for issuing, developing, and  
36 programming the implementation of the specialty plate.

37 5. The specialty personalized plate shall not be redesigned unless the organization pays  
38 the director in advance for all redesigned plate fees for the plate established in this section. If  
39 a person chooses to replace the specialty personalized plate for the new design, the person must  
40 pay the replacement fees prescribed in section 301.300 for the replacement of the existing  
41 specialty personalized plate. All other applicable license plate fees in accordance with this  
42 chapter shall be required.

301.474. 1. Any person who has been awarded the military service award known as the  
2 "Korea Defense Service Medal" may apply for special motor vehicle license plates for any motor  
3 vehicle such person owns, either solely or jointly, other than an apportioned motor vehicle or a  
4 commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight.

5 2. Any such person shall make application for the special license plates on a form  
6 provided by the director of revenue and furnish such proof as a recipient of the Korea Defense  
7 Service Medal as the director may require.

8 3. Upon presentation of such proof of eligibility~~[,]~~ and payment of ~~[a fifteen dollar]~~ **the**  
9 **fee required for personalized license plates under section 301.144** in addition to the regular  
10 registration fees~~[,]~~ and presentation of ~~[any]~~ documents ~~[which may be]~~ required by law, the  
11 director of revenue shall issue to the vehicle owner a special personalized license plate which  
12 shall bear the words "KOREA DEFENSE SERVICE MEDAL" at the bottom of the plate in a  
13 manner prescribed by the director of revenue. Such license plates shall be made with fully  
14 reflective material with a common color scheme and design, shall be clearly visible at night, and  
15 shall be aesthetically attractive as prescribed by section 301.130.

16 4. Such plates shall also bear an image of the Korea Defense Service Medal.

17 5. Notwithstanding the provisions of section 301.144, no additional fee shall be charged  
18 for the personalization of license plates issued under this section.

19 6. There shall be no limit on the number of license plates any person qualified under this  
20 section may obtain so long as each set of license plates issued under this section is issued for  
21 vehicles owned solely or jointly by such person.

22 7. License plates issued under the provisions of this section shall not be transferable to  
23 any other person except that any registered co-owner of the motor vehicle shall be entitled to

24 operate the motor vehicle with such plates for the duration of the year licensed in the event of  
25 the death of the qualified person.

26 8. The director may consult with any organization which represents the interests of  
27 persons receiving the Korea Defense Service Medal when formulating the design for the special  
28 license plates described in this section.

29 9. The director shall make all necessary rules and regulations for the administration of  
30 this section and shall design all necessary forms required by this section. Any rule or portion of  
31 a rule, as that term is defined in section 536.010, that is created under the authority delegated in  
32 this section shall become effective only if it complies with and is subject to all of the provisions  
33 of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable  
34 and if any of the powers vested with the general assembly under chapter 536 to review, to delay  
35 the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then  
36 the grant of rulemaking authority and any rule proposed or adopted after August 28, 2015, shall  
37 be invalid and void.

301.477. 1. Any person who has been awarded the combat action badge may apply for  
2 special personalized motor vehicle license plates for any motor vehicle the person owns, either  
3 solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed  
4 in excess of twenty-four thousand pounds gross weight.

5 2. Any such person shall make application for the special license plates on a form  
6 provided by the director of revenue and furnish such proof as a recipient of the combat action  
7 badge as the director may require.

8 3. The director shall then issue license plates bearing the words "COMBAT ACTION"  
9 in place of the words "SHOW-ME STATE" in a form prescribed by the director, except that such  
10 license plates shall be made with fully reflective material, shall have a white background with  
11 a blue and red configuration at the discretion of the director, shall be clearly visible at night, and  
12 shall be aesthetically attractive, as prescribed by section 301.130. Such plates shall also bear an  
13 image of the combat action badge.

14 4. There shall be an additional fee ~~[of fifteen dollars]~~ charged for each set of special  
15 combat action badge license plates issued pursuant to this section **in an amount equal to the**  
16 **fee required for personalized license plates under section 301.144.** Notwithstanding the  
17 provisions of section 301.144, no additional fee shall be charged for the personalization of  
18 license plates issued pursuant to this section.

19 5. There shall be no limit on the number of license plates any person qualified under this  
20 section may obtain so long as each set of license plates issued under this section is issued for  
21 vehicles owned solely or jointly by such person.

22           6. License plates issued pursuant to the provisions of this section shall not be transferable  
23 to any other person except that any registered co-owner of the motor vehicle shall be entitled to  
24 operate the motor vehicle with such plates for the duration of the year licensed in the event of  
25 the death of the qualified person.

26           7. The director may consult with the Missouri National Guard or any other organization  
27 which represents the interests of persons receiving combat action badges when formulating the  
28 design for the special license plates described in this section.

29           8. The director shall make all necessary rules and regulations for the administration of  
30 this section, and shall design all necessary forms required by this section. Any rule or portion  
31 of a rule, as that term is defined in section 536.010, that is created under the authority delegated  
32 in this section shall become effective only if it complies with and is subject to all of the  
33 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are  
34 nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536  
35 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held  
36 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after  
37 August 28, 2011, shall be invalid and void.

          301.481. Any person who is a member or a former member or whose child is a member  
2 of the Missouri 4-H may apply for motor vehicle license plates for any motor vehicle such person  
3 owns, either solely or jointly, other than a commercial or apportioned motor vehicle licensed in  
4 excess of twenty-four thousand pounds gross weight. Any such person shall make application  
5 for the license plates on a form provided by the director of revenue and furnish such proof as a  
6 member or member's parent of the Missouri 4-H as the director may require. Upon payment of  
7 ~~[a fifteen dollar]~~ **the fee[.] required for personalized license plates under section 301.144 in**  
8 **addition to the regular registration fees and** presentation of ~~[all]~~ documents ~~[and payment of~~  
9 ~~all other fees]~~ required by law, the director shall issue license plates bearing letters or numbers  
10 or a combination thereof as determined by the advisory committee established in section  
11 301.129, with the words "MISSOURI 4-H" in place of the words "SHOW-ME STATE". Such  
12 license plates shall be made with fully reflective material with a common color scheme and  
13 design, shall be clearly visible at night, and shall be aesthetically attractive, as prescribed by  
14 section 301.130. Such plates shall also bear an image of the Missouri 4-H emblem. No  
15 additional fee shall be charged for personalization of plates issued pursuant to this section. There  
16 shall be no limit on the number of plates any person qualified under this section may obtain so  
17 long as each set of license plates issued under this section is issued for vehicles owned solely or  
18 jointly by such person. License plates issued under this section shall not be transferable to any  
19 other person except that any registered co-owner of the motor vehicle may operate the motor  
20 vehicle for the duration of the year licensed in the event of the death of the qualified person.

301.560. 1. In addition to the application forms prescribed by the department, each  
2 applicant shall submit the following to the department:

3 (1) Every application other than a renewal application for a motor vehicle franchise  
4 dealer shall include a certification that the applicant has a bona fide established place of business.  
5 Such application shall include an annual certification that the applicant has a bona fide  
6 established place of business for the first three years and only for every other year thereafter. The  
7 certification shall be performed by a uniformed member of the Missouri state highway patrol or  
8 authorized or designated employee stationed in the troop area in which the applicant's place of  
9 business is located; except that in counties of the first classification, certification may be  
10 performed by an officer of a metropolitan police department when the applicant's established  
11 place of business of distributing or selling motor vehicles or trailers is in the metropolitan area  
12 where the certifying metropolitan police officer is employed. When the application is being  
13 made for licensure as a boat manufacturer or boat dealer, certification shall be performed by a  
14 uniformed member of the Missouri state water patrol stationed in the district area in which the  
15 applicant's place of business is located or by a uniformed member of the Missouri state highway  
16 patrol stationed in the troop area in which the applicant's place of business is located or, if the  
17 applicant's place of business is located within the jurisdiction of a metropolitan police  
18 department in a first class county, by an officer of such metropolitan police department. A bona  
19 fide established place of business for any new motor vehicle franchise dealer, used motor vehicle  
20 dealer, boat dealer, powersport dealer, wholesale motor vehicle dealer, trailer dealer, or  
21 wholesale or public auction shall be a permanent enclosed building or structure, either owned  
22 in fee or leased and actually occupied as a place of business by the applicant for the selling,  
23 bartering, trading, servicing, or exchanging of motor vehicles, boats, personal watercraft, or  
24 trailers and wherein the public may contact the owner or operator at any reasonable time, and  
25 wherein shall be kept and maintained the books, records, files and other matters required and  
26 necessary to conduct the business. The applicant's place of business shall contain a working  
27 telephone which shall be maintained during the entire registration year. In order to qualify as a  
28 bona fide established place of business for all applicants licensed pursuant to this section there  
29 shall be an exterior sign displayed carrying the name of the business set forth in letters at least  
30 six inches in height and clearly visible to the public and there shall be an area or lot which shall  
31 not be a public street on which multiple vehicles, boats, personal watercraft, or trailers may be  
32 displayed. The sign shall contain the name of the dealership by which it is known to the public  
33 through advertising or otherwise, which need not be identical to the name appearing on the  
34 dealership's license so long as such name is registered as a fictitious name with the secretary of  
35 state, has been approved by its line-make manufacturer in writing in the case of a new motor  
36 vehicle franchise dealer and a copy of such fictitious name registration has been provided to the

37 department. Dealers who sell only emergency vehicles as defined in section 301.550 are exempt  
38 from maintaining a bona fide place of business, including the related law enforcement  
39 certification requirements, and from meeting the minimum yearly sales;

40 (2) The initial application for licensure shall include a photograph, not to exceed eight  
41 inches by ten inches but no less than five inches by seven inches, showing the business building,  
42 lot, and sign. A new motor vehicle franchise dealer applicant who has purchased a currently  
43 licensed new motor vehicle franchised dealership shall be allowed to submit a photograph of the  
44 existing dealership building, lot and sign but shall be required to submit a new photograph upon  
45 the installation of the new dealership sign as required by sections 301.550 to 301.573.  
46 Applicants shall not be required to submit a photograph annually unless the business has moved  
47 from its previously licensed location, or unless the name of the business or address has changed,  
48 or unless the class of business has changed;

49 (3) Every applicant as a new motor vehicle franchise dealer, a used motor vehicle dealer,  
50 a powersport dealer, a wholesale motor vehicle dealer, trailer dealer, or boat dealer shall furnish  
51 with the application a corporate surety bond or an irrevocable letter of credit as defined in section  
52 400.5-102, issued by any state or federal financial institution in the penal sum of twenty-five  
53 thousand dollars on a form approved by the department. The bond or irrevocable letter of credit  
54 shall be conditioned upon the dealer complying with the provisions of the statutes applicable to  
55 new motor vehicle franchise dealers, used motor vehicle dealers, powersport dealers, wholesale  
56 motor vehicle dealers, trailer dealers, and boat dealers, and the bond shall be an indemnity for  
57 any loss sustained by reason of the acts of the person bonded when such acts constitute grounds  
58 for the suspension or revocation of the dealer's license. The bond shall be executed in the name  
59 of the state of Missouri for the benefit of all aggrieved parties or the irrevocable letter of credit  
60 shall name the state of Missouri as the beneficiary; except, that the aggregate liability of the  
61 surety or financial institution to the aggrieved parties shall, in no event, exceed the amount of  
62 the bond or irrevocable letter of credit. The proceeds of the bond or irrevocable letter of credit  
63 shall be paid upon receipt by the department of a final judgment from a Missouri court of  
64 competent jurisdiction against the principal and in favor of an aggrieved party. Additionally,  
65 every applicant as a new motor vehicle franchise dealer, a used motor vehicle dealer, a  
66 powersport dealer, a wholesale motor vehicle dealer, or boat dealer shall furnish with the  
67 application a copy of a current dealer garage policy bearing the policy number and name of the  
68 insurer and the insured;

69 (4) Payment of all necessary license fees as established by the department. In  
70 establishing the amount of the annual license fees, the department shall, as near as possible,  
71 produce sufficient total income to offset operational expenses of the department relating to the  
72 administration of sections 301.550 to 301.580. All fees payable pursuant to the provisions of

73 sections 301.550 to 301.580, other than those fees collected for the issuance of dealer plates or  
74 certificates of number collected pursuant to subsection 6 of this section, shall be collected by the  
75 department for deposit in the state treasury to the credit of the "Motor Vehicle Commission  
76 Fund", which is hereby created. The motor vehicle commission fund shall be administered by  
77 the Missouri department of revenue. The provisions of section 33.080 to the contrary  
78 notwithstanding, money in such fund shall not be transferred and placed to the credit of the  
79 general revenue fund until the amount in the motor vehicle commission fund at the end of the  
80 biennium exceeds two times the amount of the appropriation from such fund for the preceding  
81 fiscal year or, if the department requires permit renewal less frequently than yearly, then three  
82 times the appropriation from such fund for the preceding fiscal year. The amount, if any, in the  
83 fund which shall lapse is that amount in the fund which exceeds the multiple of the appropriation  
84 from such fund for the preceding fiscal year.

85 2. In the event a new vehicle manufacturer, boat manufacturer, motor vehicle dealer,  
86 wholesale motor vehicle dealer, boat dealer, powersport dealer, wholesale motor vehicle auction,  
87 trailer dealer, or a public motor vehicle auction submits an application for a license for a new  
88 business and the applicant has complied with all the provisions of this section, the department  
89 shall make a decision to grant or deny the license to the applicant within eight working hours  
90 after receipt of the dealer's application, notwithstanding any rule of the department.

91 3. Upon the initial issuance of a license by the department, the department shall assign  
92 a distinctive dealer license number or certificate of number to the applicant and the department  
93 shall issue one number plate or certificate bearing the distinctive dealer license number or  
94 certificate of number and two additional number plates or certificates of number within eight  
95 working hours after presentment of the application. Upon renewal, the department shall issue  
96 the distinctive dealer license number or certificate of number as quickly as possible. The  
97 issuance of such distinctive dealer license number or certificate of number shall be in lieu of  
98 registering each motor vehicle, trailer, vessel or vessel trailer dealt with by a boat dealer, boat  
99 manufacturer, manufacturer, public motor vehicle auction, wholesale motor vehicle dealer,  
100 wholesale motor vehicle auction or new or used motor vehicle dealer.

101 4. Notwithstanding any other provision of the law to the contrary, the department shall  
102 assign the following distinctive dealer license numbers to:

103 New motor vehicle franchise dealers	D-0 through D-999
104 New powersport dealers and motorcycle 105 franchise dealers	D-1000 through D-1999
106 Used motor vehicle, used powersport, and 107 used motorcycle dealers	D-2000 through D-9999



108	Wholesale motor vehicle dealers	W-0 through W-1999
109	Wholesale motor vehicle auctions	WA-0 through WA-999
110	New and used trailer dealers	T-0 through T-9999
111	Motor vehicle, trailer, and boat	DM-0 through DM-999
112	manufacturers	
113	Public motor vehicle auctions	A-0 through A-1999
114	Boat dealers	M-0 through M-9999
115	New and used recreational motor vehicle	RV-0 through RV-999
116	dealers	

117

118 For purposes of this subsection, qualified transactions shall include the purchase of salvage titled  
 119 vehicles by a licensed salvage dealer. A used motor vehicle dealer who also holds a salvage  
 120 dealer's license shall be allowed one additional plate or certificate number per fifty-unit qualified  
 121 transactions annually. In order for salvage dealers to obtain number plates or certificates under  
 122 this section, dealers shall submit to the department of revenue on August first of each year a  
 123 statement certifying, under penalty of perjury, the dealer's number of purchases during the  
 124 reporting period of July first of the immediately preceding year to June thirtieth of the present  
 125 year. The provisions of this subsection shall become effective on the date the director of the  
 126 department of revenue begins to reissue new license plates under section 301.130, or on  
 127 December 1, 2008, whichever occurs first. If the director of revenue begins reissuing new  
 128 license plates under the authority granted under section 301.130 prior to December 1, 2008, the  
 129 director of the department of revenue shall notify the revisor of statutes of such fact.

130 5. Upon the sale of a currently licensed new motor vehicle franchise dealership the  
 131 department shall, upon request, authorize the new approved dealer applicant to retain the selling  
 132 dealer's license number and shall cause the new dealer's records to indicate such transfer.

133 6. In the case of new motor vehicle manufacturers, motor vehicle dealers, powersport  
 134 dealers, recreational motor vehicle dealers, and trailer dealers, the department shall issue one  
 135 number plate bearing the distinctive dealer license number and may issue two additional number  
 136 plates to the applicant upon payment by the manufacturer or dealer of a ~~[fifty]~~ **one hundred**  
 137 **eighteen** dollar fee for the number plate bearing the distinctive dealer license number and ~~[ten]~~  
 138 **twenty-five** dollars ~~[and fifty cents]~~ for each additional number plate. Such license plates shall  
 139 be made with fully reflective material with a common color scheme and design, shall be clearly  
 140 visible at night, and shall be aesthetically attractive, as prescribed by section 301.130. Boat

dealers and boat manufacturers shall be entitled to one certificate of number bearing such number upon the payment of a ~~[fifty]~~ **one hundred eighteen** dollar fee. Additional number plates and as many additional certificates of number may be obtained upon payment of a fee of ~~[ten]~~ **twenty-five** dollars ~~[and fifty cents]~~ for each additional plate or certificate. New motor vehicle manufacturers shall not be issued or possess more than three hundred forty-seven additional number plates or certificates of number annually. New and used motor vehicle dealers, powersport dealers, wholesale motor vehicle dealers, boat dealers, and trailer dealers are limited to one additional plate or certificate of number per ten-unit qualified transactions annually. New and used recreational motor vehicle dealers are limited to two additional plates or certificate of number per ten-unit qualified transactions annually for their first fifty transactions and one additional plate or certificate of number per ten-unit qualified transactions thereafter. An applicant seeking the issuance of an initial license shall indicate on his or her initial application the applicant's proposed annual number of sales in order for the director to issue the appropriate number of additional plates or certificates of number. A motor vehicle dealer, trailer dealer, boat dealer, powersport dealer, recreational motor vehicle dealer, motor vehicle manufacturer, boat manufacturer, or wholesale motor vehicle dealer obtaining a distinctive dealer license plate or certificate of number or additional license plate or additional certificate of number, throughout the calendar year, shall be required to pay a fee for such license plates or certificates of number computed on the basis of one-twelfth of the full fee prescribed for the original and duplicate number plates or certificates of number for such dealers' licenses, multiplied by the number of months remaining in the licensing period for which the dealer or manufacturers shall be required to be licensed. In the event of a renewing dealer, the fee due at the time of renewal shall not be prorated. Wholesale and public auctions shall be issued a certificate of dealer registration in lieu of a dealer number plate. In order for dealers to obtain number plates or certificates under this section, dealers shall submit to the department of revenue on August first of each year a statement certifying, under penalty of perjury, the dealer's number of sales during the reporting period of July first of the immediately preceding year to June thirtieth of the present year.

7. The plates issued pursuant to subsection 3 or 6 of this section may be displayed on any motor vehicle owned by a new motor vehicle manufacturer. The plates issued pursuant to subsection 3 or 6 of this section may be displayed on any motor vehicle or trailer owned and held for resale by a motor vehicle dealer for use by a customer who is test driving the motor vehicle, for use and display purposes during, but not limited to, parades, private events, charitable events, or for use by an employee or officer, but shall not be displayed on any motor vehicle or trailer hired or loaned to others or upon any regularly used service or wrecker vehicle. Motor vehicle dealers may display their dealer plates on a tractor, truck or trailer to demonstrate a vehicle under

176 a loaded condition. Trailer dealers may display their dealer license plates in like manner, except  
177 such plates may only be displayed on trailers owned and held for resale by the trailer dealer.

178 8. The certificates of number issued pursuant to subsection 3 or 6 of this section may be  
179 displayed on any vessel or vessel trailer owned and held for resale by a boat manufacturer or a  
180 boat dealer, and used by a customer who is test driving the vessel or vessel trailer, or is used by  
181 an employee or officer on a vessel or vessel trailer only, but shall not be displayed on any motor  
182 vehicle owned by a boat manufacturer, boat dealer, or trailer dealer, or vessel or vessel trailer  
183 hired or loaned to others or upon any regularly used service vessel or vessel trailer. Boat dealers  
184 and boat manufacturers may display their certificate of number on a vessel or vessel trailer when  
185 transporting a vessel or vessels to an exhibit or show.

186 9. If any law enforcement officer has probable cause to believe that any license plate or  
187 certificate of number issued under subsection 3 or 6 of this section is being misused in violation  
188 of subsection 7 or 8 of this section, the license plate or certificate of number may be seized and  
189 surrendered to the department.

190 10. (1) Every application for the issuance of a used motor vehicle dealer's license shall  
191 be accompanied by proof that the applicant, within the last twelve months, has completed an  
192 educational seminar course approved by the department as prescribed by subdivision (2) of this  
193 subsection. Wholesale and public auto auctions and applicants currently holding a new or used  
194 license for a separate dealership shall be exempt from the requirements of this subsection. The  
195 provisions of this subsection shall not apply to current new motor vehicle franchise dealers or  
196 motor vehicle leasing agencies or applicants for a new motor vehicle franchise or a motor vehicle  
197 leasing agency. The provisions of this subsection shall not apply to used motor vehicle dealers  
198 who were licensed prior to August 28, 2006.

199 (2) The educational seminar shall include, but is not limited to, the dealer requirements  
200 of sections 301.550 to 301.573, the rules promulgated to implement, enforce, and administer  
201 sections 301.550 to 301.570, and any other rules and regulations promulgated by the department.

301.562. 1. The department may refuse to issue or renew any license required pursuant  
2 to sections 301.550 to 301.580 for any one or any combination of causes stated in subsection 2  
3 of this section. The department shall notify the applicant or licensee in writing at his or her last  
4 known address of the reasons for the refusal to issue or renew the license and shall advise the  
5 applicant or licensee of his or her right to file a complaint with the administrative hearing  
6 commission as provided by chapter 621.

7 2. The department may cause a complaint to be filed with the administrative hearing  
8 commission as provided by chapter 621 against any holder of any license issued under sections  
9 301.550 to 301.580 for any one or any combination of the following causes:

10           (1) The applicant or license holder was previously the holder of a license issued under  
11 sections 301.550 to 301.580, which license was revoked for cause and never reissued by the  
12 department, or which license was suspended for cause and the terms of suspension have not been  
13 fulfilled;

14           (2) The applicant or license holder was previously a partner, stockholder, director or  
15 officer controlling or managing a partnership or corporation whose license issued under sections  
16 301.550 to 301.580 was revoked for cause and never reissued or was suspended for cause and  
17 the terms of suspension have not been fulfilled;

18           (3) The applicant or license holder has, within ten years prior to the date of the  
19 application, been finally adjudicated and found guilty, or entered a plea of guilty or nolo  
20 contendere, in a prosecution under the laws of any state or of the United States, for any offense  
21 reasonably related to the qualifications, functions, or duties of any business licensed under  
22 sections 301.550 to 301.580; for any offense, an essential element of which is fraud, dishonesty,  
23 or an act of violence; or for any offense involving moral turpitude, whether or not sentence is  
24 imposed;

25           (4) Use of fraud, deception, misrepresentation, or bribery in securing any license issued  
26 pursuant to sections 301.550 to 301.580;

27           (5) Obtaining or attempting to obtain any money, commission, fee, barter, exchange, or  
28 other compensation by fraud, deception, or misrepresentation;

29           (6) Violation of, or assisting or enabling any person to violate any provisions of this  
30 chapter and chapters 143, 144, 306, 307, 407, 578, and 643 or of any lawful rule or regulation  
31 adopted pursuant to this chapter and chapters 143, 144, 306, 307, 407, 578, and 643;

32           (7) The applicant or license holder has filed an application for a license which, as of its  
33 effective date, was incomplete in any material respect or contained any statement which was, in  
34 light of the circumstances under which it was made, false or misleading with respect to any  
35 material fact;

36           (8) The applicant or license holder has failed to pay the proper application or license fee  
37 or other fees required pursuant to this chapter or chapter 306 or fails to establish or maintain a  
38 bona fide place of business;

39           (9) Uses or permits the use of any special license or license plate assigned to the license  
40 holder for any purpose other than those permitted by law;

41           (10) The applicant or license holder is finally adjudged insane or incompetent by a court  
42 of competent jurisdiction;

43           (11) Use of any advertisement or solicitation which is false;

44 (12) Violations of sections 407.511 to 407.556, section 578.120, which resulted in a  
45 conviction or finding of guilt or violation of any federal motor vehicle laws which result in a  
46 conviction or finding of guilt.

47 3. Any such complaint shall be filed within one year of the date upon which the  
48 department receives notice of an alleged violation of an applicable statute or regulation. After  
49 the filing of such complaint, the proceedings shall, except for the matters set forth in subsection  
50 5 of this section, be conducted in accordance with the provisions of chapter 621. Upon a finding  
51 by the administrative hearing commission that the grounds, provided in subsection 2 of this  
52 section, for disciplinary action are met, the department may, singly or in combination, refuse to  
53 issue the person a license, issue a license for a period of less than two years, issue a private  
54 reprimand, place the person on probation on such terms and conditions as the department deems  
55 appropriate for a period of one day to five years, suspend the person's license from one day to  
56 six days, or revoke the person's license for such period as the department deems appropriate. The  
57 applicant or licensee shall have the right to appeal the decision of the administrative hearing  
58 commission and department in the manner provided in chapter 536.

59 4. Upon the suspension or revocation of any person's license issued under sections  
60 301.550 to 301.580, the department shall recall any distinctive number plates that were issued  
61 to that licensee. If any licensee who has been suspended or revoked shall neglect or refuse to  
62 surrender his or her license or distinctive number license plates issued under sections 301.550  
63 to 301.580, the director shall direct any agent or employee of the department or any law  
64 enforcement officer, to secure possession thereof and return such items to the director. For  
65 purposes of this subsection, a "law enforcement officer" means any member of the highway  
66 patrol, any sheriff or deputy sheriff, or any peace officer certified under chapter 590 acting in his  
67 or her official capacity. Failure of the licensee to surrender his or her license or distinctive  
68 number license plates upon demand by the director, any agent or employee of the department,  
69 or any law enforcement officer shall be a class A misdemeanor.

70 5. Notwithstanding the foregoing provisions of this section, the following events or acts  
71 by the holder of any license issued under sections 301.550 to 301.580 are deemed to present a  
72 clear and present danger to the public welfare and shall be considered cause for suspension or  
73 revocation of such license under the procedure set forth in subsection 6 of this section, at the  
74 discretion of the director:

75 (1) The expiration or revocation of any corporate surety bond or irrevocable letter of  
76 credit, as required by section 301.560, without submission of a replacement bond or letter of  
77 credit which provides coverage for the entire period of licensure;

78 (2) The failure to maintain a bona fide established place of business as required by  
79 section 301.560;

80 (3) Criminal convictions as set forth in subdivision (3) of subsection 2 of this section;  
81 or

82 (4) Three or more occurrences of violations which have been established following  
83 proceedings before the administrative hearing commission under subsection 3 of this section, or  
84 which have been established following proceedings before the director under subsection 6 of this  
85 section, of this chapter and chapters 143, 144, 306, 307, 578, and 643 or of any lawful rule or  
86 regulation adopted under this chapter and chapters 143, 144, 306, 307, 578, and 643, not  
87 previously set forth herein.

88 6. (1) Any license issued under sections 301.550 to 301.580 shall be suspended or  
89 revoked, following an evidentiary hearing before the director or his or her designated hearing  
90 officer, if affidavits or sworn testimony by an authorized agent of the department alleges the  
91 occurrence of any of the events or acts described in subsection 5 of this section.

92 (2) For any license which the department believes may be subject to suspension or  
93 revocation under this subsection, the director shall immediately issue a notice of hearing to the  
94 licensee of record. The director's notice of hearing:

95 (a) Shall be served upon the licensee personally or by first class mail to the dealer's last  
96 known address, as registered with the director;

97 (b) Shall be based on affidavits or sworn testimony presented to the director, and shall  
98 notify the licensee that such information presented therein constitutes cause to suspend or revoke  
99 the licensee's license;

100 (c) Shall provide the licensee with a minimum of ten days' notice prior to hearing;

101 (d) Shall specify the events or acts which may provide cause for suspension or revocation  
102 of the license, and shall include with the notice a copy of all affidavits, sworn testimony or other  
103 information presented to the director which support discipline of the license; and

104 (e) Shall inform the licensee that he or she has the right to attend the hearing and present  
105 any evidence in his or her defense, including evidence to show that the event or act which may  
106 result in suspension or revocation has been corrected to the director's satisfaction, and that he or  
107 she may be represented by counsel at the hearing.

108 (3) At any hearing before the director conducted under this subsection, the director or  
109 his or her designated hearing officer shall consider all evidence relevant to the issue of whether  
110 the license should be suspended or revoked due to the occurrence of any of the acts set forth in  
111 subsection 5 herein. Within twenty business days after such hearing, the director or his or her  
112 designated hearing officer shall issue a written order, with findings of fact and conclusions of  
113 law, which either grants or denies the issuance of an order of suspension or revocation. The  
114 suspension or revocation shall be effective ten days after the date of the order. The written order

115 of the director or his or her hearing officer shall be the final decision of the director and shall be  
116 subject to judicial review under the provisions of chapter 536.

117 (4) Notwithstanding the provisions of this chapter or chapter 610 or 621 to the contrary,  
118 the proceedings under this section shall be closed and no order shall be made public until it is  
119 final, for purposes of appeal.

120 7. In lieu of acting under subsection 2 or 6 of this section, the department of revenue may  
121 enter into an agreement with the holder of the license to ensure future compliance with sections  
122 301.210, 301.213, 307.380, sections 301.217 to 301.229, and sections 301.550 to 301.580. Such  
123 agreement may include an assessment fee not to exceed ~~[five]~~ **one thousand two** hundred dollars  
124 per violation or ~~[five]~~ **twelve** thousand dollars in the aggregate unless otherwise permitted by  
125 law, probation terms and conditions, and other requirements as may be deemed appropriate by  
126 the department of revenue and the holder of the license. Any fees collected by the department  
127 of revenue under this subsection shall be deposited into the motor vehicle commission fund  
128 created in section 301.560.

301.566. 1. A motor vehicle dealer may participate in no more than two motor vehicle  
2 shows or sales annually and conduct sales of motor vehicles away from the dealer's usual,  
3 licensed place of business if either the requirements of subsection 2 or 3 of this section are met  
4 or the event is conducted for not more than five consecutive days, the event does not require any  
5 motor vehicle dealer participant to pay an unreasonably prohibitive participation fee, and if a  
6 majority of the motor vehicle dealers within a class of dealers described pursuant to subsection  
7 3 of section 301.550 in a city or town participate or are invited and have the opportunity to  
8 participate in the event, except that a recreational motor vehicle dealer classified in subdivision  
9 (5) of subsection 3 of section 301.550 may participate in such a show or sale even if a majority  
10 of recreational motor vehicle dealers in a city or town do not participate in the event. If any show  
11 or sale includes a class of dealer or franchised new vehicle line-make, that is also represented by  
12 a same class dealer or dealer representing the same line-make outside of the boundary lines of  
13 the city or town and is within ten miles of where the show or sale is to take place, the dealer  
14 outside of the boundary lines of the city or town shall be invited to participate in the show or  
15 sale. The department shall consider such events to be proper in all respects and as if each dealer  
16 participant was conducting business at the dealer's usual business location. Nothing contained  
17 in this section shall be construed as applying to the sale of motor vehicles or trailers through  
18 either a wholesale motor vehicle auction or public motor vehicle auction.

19 2. Any person, partnership, corporation or association disposing of vehicles used and  
20 titled solely in its ordinary course of business as provided in section 301.570 may sell at retail  
21 such vehicles away from that person's bona fide established place of business, thus constituting

22 an off-site sale, by adhering to each of the following conditions with regard to each and every  
23 off-site sale conducted:

24 (1) Have in effect a valid license, pursuant to sections 301.550 to 301.575, from the  
25 department for the sale of used motor vehicles;

26 (2) No off-site sale may exceed five days in duration, and only one sale may be held per  
27 year, per county;

28 (3) Pay to the motor vehicle commission fund, pursuant to section 301.560, a permit fee  
29 of ~~[five hundred]~~ **one thousand** fifty dollars for each off-site sale event;

30 (4) Advise the department, at least ten days prior to the sale, of the date, location and  
31 duration of each off-site sale;

32 (5) The sale of vehicles at off-site sales shall be limited to sales by a seller of vehicles  
33 used and titled solely in its ordinary course of business, and such sales shall be held in  
34 conjunction with a credit union and limited to members of the credit union, thus constituting a  
35 private sale to be advertised to members only;

36 (6) Off-site sales by a seller of vehicles used and titled solely in its ordinary course of  
37 business may also be held in conjunction with other financial institutions provided that any such  
38 sale event shall be held on the premises of the financial institution, and sales shall be limited to  
39 persons who were customers of the financial institution prior to the date of the sale event.  
40 Off-site sales held with such other financial institutions shall be limited to one sale per year per  
41 institution;

42 (7) The sale of motor vehicles which have the designation of the current model year,  
43 except discontinued models, is prohibited at off-site sales until subsequent model year designated  
44 vehicles of the same manufacture and model are offered for sale to the public.

45 3. A recreational vehicle dealer, as that term is defined in section 700.010, who is  
46 licensed in another state may participate in recreational vehicle shows or exhibits with  
47 recreational vehicles within this state in which less than fifty dealers participate as exhibitors  
48 with permission of the dealer's licensed manufacturer if all of the following conditions exist:

49 (1) The show or exhibition has a minimum of ten recreational vehicle dealers licensed  
50 as motor vehicle dealers in this state;

51 (2) More than fifty percent of the participating recreational vehicle dealers are licensed  
52 motor vehicle dealers in this state; and

53 (3) The state in which the recreational vehicle is licensed is a state contiguous to  
54 Missouri and the state permits recreational vehicle dealers licensed in Missouri to participate in  
55 recreational vehicle shows in such state pursuant to conditions substantially equivalent to the  
56 conditions which are imposed on dealers from such state who participate in recreational vehicle  
57 shows in Missouri.



58           4. A recreational vehicle dealer licensed in another state may participate in a vehicle  
59 show or exhibition in Missouri which has, when it opens to the public, at least fifty dealers  
60 displaying recreational vehicles if the show or exhibition is trade-oriented and is predominantly  
61 funded by recreational vehicle manufacturers. All of the participating dealers who are not  
62 licensed in Missouri shall be licensed as recreational vehicle dealers by the state of their  
63 residence.

64           5. A recreational vehicle dealer licensed in another state who intends to participate in a  
65 vehicle show or exhibition in this state shall send written notification of such intended  
66 participation to the department of revenue at least thirty days prior to the vehicle show or  
67 exhibition. Upon receipt of such written notification, the department of revenue shall make a  
68 determination regarding compliance with the provisions of this section. If such recreational  
69 vehicle dealer would be unable to participate in the vehicle show or exhibition in this state  
70 pursuant to this section, the department of revenue shall notify the recreational vehicle dealer at  
71 least fifteen days prior to the vehicle show or exhibition of the inability to participate in the  
72 vehicle show or exhibition in this state.

73           6. The department of revenue may assess a fine of up to one thousand dollars for any  
74 violation of this section.

          301.580. 1. The department of revenue may issue special event motor vehicle auction  
2 licenses under the provisions of this section. For purposes of this section, a "special event motor  
3 vehicle auction" is a motor vehicle auction which:

- 4           (1) Ninety percent of the vehicles being auctioned are at least ten years old or older;  
5           (2) The licensee shall auction no more than three percent of the total number of vehicles  
6 presented for auction which are owned and titled in the name of the licensee or its owners; and  
7           (3) The duration is no more than three consecutive calendar days and is held no more  
8 than three times in a calendar year by a licensee.

9           2. A special event motor vehicle auction shall be considered a public motor vehicle  
10 auction for purposes of sections 301.559 and 301.564.

11           3. Special event motor vehicle auction licensees shall be exempt from the requirements  
12 of section 301.560, with the exception of subdivision (4) of subsection 1 of section 301.560.

13           4. An application for a special event motor vehicle auction license must be received by  
14 the department at least ninety days prior to the beginning of the special event auction.

15           5. Applicants for a special motor vehicle auction are limited to no more than three  
16 special event auctions in any calendar year. A separate application is required for each special  
17 event motor vehicle auction.

18           6. At least ninety percent of the vehicles being auctioned at a special event motor vehicle  
19 auction shall be ten years old or older. The licensee shall, within ten days of the conclusion of

20 a special event motor vehicle auction, submit a report in the form approved by the director to the  
21 department that includes the make, model, year, and vehicle identification number of each  
22 vehicle included in the auction. Every vehicle included in the special event auction shall be  
23 listed, including those vehicles that were auctioned and sold and those vehicles that were  
24 auctioned but did not sell. Violation of this subsection is a class A misdemeanor.

25 7. The applicant for the special event motor vehicle auction shall be responsible for  
26 ensuring that a sales tax license or special event sales tax license is obtained for the event if one  
27 is required.

28 8. The fee for a special event motor vehicle auction license shall be one thousand **five**  
29 **hundred** dollars. For every vehicle auctioned in violation of subsection 6 of this section, an  
30 administrative fee of ~~[five hundred]~~ **one thousand** dollars shall be paid to the department. Such  
31 fees shall be deposited in like manner as other license fees of this section.

32 9. In addition to the causes set forth in section 301.562, the department may promulgate  
33 rules that establish additional causes to refuse to issue or to revoke a special event license.

34 10. A special motor vehicle auction shall last no more than three consecutive days.

35 11. The applicant for a special event motor vehicle auction shall be registered to conduct  
36 business in this state.

37 12. Every applicant for a special event motor vehicle auction license shall furnish with  
38 the application a corporate surety bond or an irrevocable letter of credit as defined in section  
39 400.5-102 issued by any state or federal financial institution in the penal sum of one hundred  
40 thousand dollars on a form approved by the department. The bond or irrevocable letter of credit  
41 shall be conditioned upon the applicant complying with the provisions of the statutes applicable  
42 to a special event auction license holder and the bond shall be an indemnity for any loss  
43 sustained by reason of the acts of the person bonded when such acts constitute grounds for the  
44 revocation or denial of a special event auction license. The bond shall be executed in the name  
45 of the state of Missouri for the benefit of all aggrieved parties or the irrevocable letter of credit  
46 shall name the state of Missouri as the beneficiary. The aggregate liability of the surety or  
47 financial institution to the aggrieved parties shall not exceed the amount of the bond or  
48 irrevocable letter of credit. The proceeds of the bond or irrevocable letter of credit shall be paid  
49 upon receipt by the department of a final judgment from a Missouri court of competent  
50 jurisdiction against the principal and in favor of an aggrieved party.

51 13. No dealer, driveaway, auction, or wholesale plates, or temporary permit booklets,  
52 shall be issued in conjunction with a special event motor vehicle auction license.

53 14. Any person or entity who sells a vehicle at a special event motor vehicle auction shall  
54 provide, to the buyer, current contact information including, but not limited to, name, address,  
55 and telephone number.

56           15. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
57 created under the authority delegated in this section shall become effective only if it complies  
58 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.  
59 This section and chapter 536 are nonseverable and if any of the powers vested with the general  
60 assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and  
61 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and  
62 any rule proposed or adopted after August 28, 2012, shall be invalid and void.

          301.711. 1. Upon receipt of the application for registration and the appropriate fee, the  
2 department of revenue shall issue a decal showing the registration number and expiration date.  
3 The decal shall be displayed at all times and be affixed to the right front fork or frame of the  
4 all-terrain vehicle where it is clearly visible.

5           2. The fee for registration of an all-terrain vehicle shall be ~~[ten]~~ **twenty-three** dollars  
6 **and fifty cents**. The registration of an all-terrain vehicle shall be valid for a period of three  
7 years. The penalty fee of ~~[five]~~ **twelve** dollars shall be paid on all delinquent registrations at the  
8 time the owner makes application for registration.

9           3. In the event of the loss, mutilation or destruction of any certificate of registration or  
10 decal issued by the director of revenue, the lawful holder thereof shall, within five days, file with  
11 the director of revenue an application and an affidavit stating such fact, and shall on the payment  
12 of ~~[seven]~~ **seventeen** dollars and fifty cents, obtain a duplicate of such certificate of registration  
13 or decal.

14           4. The director of revenue shall deposit all fees collected pursuant to sections 301.707  
15 to 301.714 in the state treasury to the credit of the general revenue fund.

          301.3032. 1. Any person, after an annual payment of an emblem-use authorization fee  
2 to a Missouri chapter of the March of Dimes, may receive special license plates for any motor  
3 vehicle the member owns, either solely or jointly, other than an apportioned motor vehicle or a  
4 commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight. The  
5 March of Dimes hereby authorizes the use of its official emblem to be affixed on multiyear  
6 personalized license plates within the plate area prescribed by the director of revenue and as  
7 provided in this section. Any contribution to a Missouri chapter of the March of Dimes derived  
8 from this section, except reasonable administrative costs, shall be used solely for the purposes  
9 of the March of Dimes. Any person may annually apply for the use of the emblem.

10           2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
11 to a Missouri chapter of the March of Dimes, the March of Dimes shall issue to the vehicle  
12 owner, without further charge, an emblem-use authorization statement, which shall be presented  
13 by the vehicle owner to the director of revenue at the time of registration. Upon presentation of  
14 the annual statement and payment of ~~[a fifteen-dollar]~~ **the fee required for personalized license**

15 **plates under section 301.144** in addition to the regular registration fees[,] and presentation of  
16 [any] documents [~~which may be~~] required by law, the director of revenue shall issue to the  
17 vehicle owner a special license plate which shall bear the emblem of the March of Dimes and  
18 the words “MARCH OF DIMES” in place of the words “SHOW-ME STATE”. Such license  
19 plates shall be made with fully reflective material with a common color scheme and design of  
20 the standard license plate, shall be clearly visible at night, shall have a reflective white  
21 background in the area of the plate configuration, and shall be aesthetically attractive, as  
22 prescribed by section 301.130. Notwithstanding the provisions of section 301.144, no additional  
23 fee shall be charged for the personalization of license plates pursuant to this section.

24 3. A vehicle owner who was previously issued a plate with the March of Dimes emblem  
25 authorized by this section, but who does not provide an emblem-use authorization statement at  
26 a subsequent time of registration, shall be issued a new plate which does not bear the March of  
27 Dimes emblem, as otherwise provided by law. The director of revenue shall make necessary  
28 rules and regulations for the enforcement of this section, and shall design all necessary forms  
29 required by this section.

301.3040. 1. Any person who has been awarded the military service award known as  
2 the “Armed Forces Expeditionary Medal” may apply for Armed Forces Expeditionary Medal  
3 motor vehicle license plates for any motor vehicle such person owns, either solely or jointly,  
4 other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of  
5 twenty-four thousand pounds gross weight.

6 2. Any such person shall make application for Armed Forces Expeditionary Medal  
7 license plates on a form provided by the director of revenue and furnish such proof as a recipient  
8 of the Armed Forces Expeditionary Medal as the director may require. The director shall then  
9 issue license plates bearing letters or numbers or a combination thereof as determined by the  
10 director with the words “ARMED FORCES EXPEDITIONARY MEDAL” in place of the words  
11 “SHOW-ME STATE”. Such license plates shall be made with fully reflective material with a  
12 common color scheme and design, shall be clearly visible at night, and shall be aesthetically  
13 attractive, as prescribed by section 301.130. Such plates shall also be inscribed with the words  
14 “expeditionary service” and bear a reproduction of the Armed Forces expeditionary service  
15 ribbon.

16 3. There shall be a [~~fifteen-dollar~~] fee **equal to the fee required for personalized**  
17 **license plates under section 301.144** in addition to the regular registration fees charged for each  
18 set of Armed Forces Expeditionary Medal license plates issued under this section. A fee for the  
19 issuance of personalized license plates under and pursuant to section 301.144 shall not be  
20 required for plates issued under this section. There shall be no limit on the number of license  
21 plates any person qualified under and pursuant to this section may obtain so long as each set of

22 license plates issued under and pursuant to this section is issued for vehicles owned solely or  
23 jointly by such person. License plates issued under and pursuant to the provisions of this section  
24 shall not be transferable to any other person except that any registered co-owner of the motor  
25 vehicle shall be entitled to operate the motor vehicle with such plates for the duration of the year  
26 licensed in the event of the death of the qualified person.

301.3043. 1. Any member of the Missouri Botanical Garden, after an annual payment  
2 of an emblem-use authorization fee to the Missouri Botanical Garden, may receive special  
3 license plates for any motor vehicle the member owns, either solely or jointly, other than an  
4 apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four  
5 thousand pounds gross weight. The Missouri Botanical Garden hereby authorizes the use of its  
6 official emblem to be affixed on multiyear personalized license plates as provided in this section.  
7 Any contribution to the Missouri Botanical Garden derived from this section, except reasonable  
8 administrative costs, shall be used solely for the purposes of the Missouri Botanical Garden.  
9 Any member of the Missouri Botanical Garden may annually apply for the use of the emblem.

10 2. Upon annual application and payment of a thirty-five dollar emblem-use contribution  
11 to the Missouri Botanical Garden, the Missouri Botanical Garden shall issue to the vehicle  
12 owner, without further charge, an emblem-use authorization statement, which shall be presented  
13 by the vehicle owner to the director of revenue at the time of registration. Upon presentation of  
14 the annual statement and payment of ~~[a fifteen-dollar]~~ **the fee required for personalized license**  
15 **plates under section 301.144** in addition to the regular registration fees~~[,]~~ and presentation of  
16 ~~[any]~~ documents ~~[which may be]~~ required by law, the director of revenue shall issue to the  
17 vehicle owner a special license plate which shall bear the emblem of the Missouri Botanical  
18 Garden. Such license plates shall be made with fully reflective material with a common color  
19 scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as  
20 prescribed by section 301.130. Notwithstanding the provisions of section 301.144, no additional  
21 fee shall be charged for the personalization of license plates pursuant to this section.

22 3. A vehicle owner who was previously issued a plate with the Missouri Botanical  
23 Garden's emblem authorized by this section, but who does not provide an emblem-use  
24 authorization statement at a subsequent time of registration, shall be issued a new plate which  
25 does not bear the Missouri Botanical Garden's emblem, as otherwise provided by law. The  
26 director of revenue shall make necessary rules and regulations for the enforcement of this  
27 section, and shall design all necessary forms required by this section.

301.3045. 1. Any member of the Saint Louis Zoo, after an annual payment of an  
2 emblem-use authorization fee to the Saint Louis Zoo, may receive special license plates for any  
3 motor vehicle the member owns, either solely or jointly, other than an apportioned motor vehicle  
4 or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight.

5 The Saint Louis Zoo hereby authorizes the use of its official emblem to be affixed on multiyear  
6 personalized license plates as provided in this section. Any contribution to the Saint Louis Zoo  
7 derived from this section, except reasonable administrative costs, shall be used solely for the  
8 purposes of the Saint Louis Zoo. Any member of the Saint Louis Zoo may annually apply for  
9 the use of the emblem.

10 2. Upon annual application and payment of a thirty-five dollar emblem-use contribution  
11 to the Saint Louis Zoo, the Saint Louis Zoo shall issue to the vehicle owner, without further  
12 charge, an emblem-use authorization statement, which shall be presented by the vehicle owner  
13 to the director of revenue at the time of registration. Upon presentation of the annual statement  
14 and payment of ~~a fifteen dollar~~ **the fee required for personalized license plates under**  
15 **section 301.144** in addition to the regular registration fees[,] and presentation of ~~any~~ documents  
16 ~~[which may be]~~ required by law, the director of revenue shall issue to the vehicle owner a special  
17 license plate which shall bear the emblem of the Saint Louis Zoo. Such license plates shall be  
18 made with fully reflective material with a common color scheme and design, shall be clearly  
19 visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.  
20 Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the  
21 personalization of license plates issued pursuant to this section.

22 3. A vehicle owner who was previously issued a plate with the Saint Louis Zoo's  
23 emblem authorized by this section, but who does not provide an emblem-use authorization  
24 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
25 the Saint Louis Zoo's emblem, as otherwise provided by law. The director of revenue shall make  
26 necessary rules and regulations for the enforcement of this section, and shall design all necessary  
27 forms required by this section.

301.3047. 1. Any member of the Kansas City Zoo, after an annual payment of an  
2 emblem-use authorization fee to the Kansas City Zoo, may receive special license plates for any  
3 motor vehicle the member owns, either solely or jointly, other than an apportioned motor vehicle  
4 or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight.  
5 The Kansas City Zoo hereby authorizes the use of its official emblem to be affixed on multiyear  
6 personalized license plates as provided in this section. Any contribution to the Kansas City Zoo  
7 derived from this section, except reasonable administrative costs, shall be used solely for the  
8 purposes of the Kansas City Zoo. Any member of the Kansas City Zoo may annually apply for  
9 the use of the emblem.

10 2. Upon annual application and payment of a thirty-five dollar emblem-use contribution  
11 to the Kansas City Zoo, the Kansas City Zoo shall issue to the vehicle owner, without further  
12 charge, an emblem-use authorization statement, which shall be presented by the vehicle owner  
13 to the director of revenue at the time of registration. Upon presentation of the annual statement

14 and payment of [~~a fifteen dollar~~] **the fee required for personalized license plates under**  
15 **section 301.144** in addition to the regular registration fees and presentation of documents [~~which~~  
16 ~~may be~~] required by law, the director of revenue shall issue to the vehicle owner a special license  
17 plate which shall bear the emblem of the Kansas City Zoo. Such license plates shall be made  
18 with fully reflective material with a common color scheme and design, shall be clearly visible  
19 at night, and shall be aesthetically attractive, as prescribed by section 301.130. Notwithstanding  
20 the provisions of section 301.144, no additional fee shall be charged for the personalization of  
21 license plates issued pursuant to this section.

22 3. A vehicle owner who was previously issued a plate with the Kansas City Zoo's  
23 emblem authorized by this section, but who does not provide an emblem-use authorization  
24 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
25 the Kansas City Zoo's emblem, as otherwise provided by law. The director of revenue shall  
26 make necessary rules and regulations for the enforcement of this section, and shall design all  
27 necessary forms required by this section.

301.3049. 1. Any member of the Springfield Zoo, after an annual payment of an  
2 emblem-use authorization fee to the Springfield Zoo, may receive special license plates for any  
3 motor vehicle the person owns, either solely or jointly, other than an apportioned motor vehicle  
4 or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight.  
5 The Springfield Zoo hereby authorizes the use of its official emblem to be affixed on multiyear  
6 personalized license plates as provided in this section. Any contribution to the Springfield Zoo  
7 derived from this section, except reasonable administrative costs, shall be used solely for the  
8 purposes of the Springfield Zoo. Any member of the Springfield Zoo may annually apply for the  
9 use of the emblem.

10 2. Upon annual application and payment of a thirty-five dollar emblem-use contribution  
11 to the Springfield Zoo, the Springfield Zoo shall issue to the vehicle owner, without further  
12 charge, an emblem-use authorization statement, which shall be presented by the vehicle owner  
13 to the director of revenue at the time of registration. Upon presentation of the annual statement  
14 and payment of [~~a fifteen dollar~~] **the fee required for personalized license plates under**  
15 **section 301.144** in addition to the regular registration fees and presentation of documents [~~which~~  
16 ~~may be~~] required by law, the director of revenue shall issue to the vehicle owner a special license  
17 plate which shall bear the emblem of the Springfield Zoo. Such license plates shall be made with  
18 fully reflective material with a common color scheme and design, shall be clearly visible at night,  
19 and shall be aesthetically attractive, as prescribed by section 301.130. Notwithstanding the  
20 provisions of section 301.144, no additional fee shall be charged for the personalization of  
21 license plates issued pursuant to this section.

22           3. A vehicle owner who was previously issued a plate with the Springfield Zoo's emblem  
23 authorized by this section, but who does not provide an emblem-use authorization statement at  
24 a subsequent time of registration, shall be issued a new plate which does not bear the Springfield  
25 Zoo's emblem, as otherwise provided by law. The director of revenue shall make necessary rules  
26 and regulations for the enforcement of this section, and shall design all necessary forms required  
27 by this section.

          301.3050. 1. Any person may receive license plates as prescribed in this section, for  
2 issuance either to motor vehicles, passenger motor vehicles subject to the registration fees  
3 provided in section 301.055, or for a local or nonlocal property-carrying commercial motor  
4 vehicle licensed for a gross weight not in excess of twenty-four thousand pounds as provided in  
5 section 301.057 or 301.058, after an annual payment of an emblem-use authorization fee to  
6 Safari Club International. Safari Club International hereby authorizes the use of its official  
7 emblem to be affixed on multiyear personalized license plates as provided in this section. Any  
8 contribution to Safari Club International derived from this section, except reasonable  
9 administrative costs, shall be used solely for the purposes of Safari Club International. Any  
10 member of Safari Club International may annually apply for the use of the emblem.

11           2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
12 to Safari Club International, Safari Club International shall issue to the vehicle owner, without  
13 further charge, an emblem-use authorization statement, which shall be presented by the owner  
14 to the department of revenue at the time of registration of a motor vehicle. Upon presentation  
15 of the annual statement~~[-]~~ and payment of ~~[a fifteen dollar]~~ **the fee required for personalized**  
16 **license plates under section 301.144** in addition to the **regular** registration fees and  
17 **presentation of** documents ~~[which may be]~~ required by law, the department of revenue shall  
18 issue to the vehicle owner a personalized license plate which shall bear the emblem of Safari  
19 Club International. Such license plates shall be made with fully reflective material with a  
20 common color scheme and design, shall be clearly visible at night, and shall be aesthetically  
21 attractive, as prescribed by section 301.130.

22           3. A vehicle owner, who was previously issued a plate with the Safari Club International  
23 emblem authorized by this section but who does not provide an emblem-use authorization  
24 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
25 the Safari Club International emblem, as otherwise provided by law. The director of revenue  
26 shall make necessary rules and regulations for the administration of this section, and shall design  
27 all necessary forms required by this section. No rule or portion of a rule promulgated pursuant  
28 to the authority of this section shall become effective unless it has been promulgated pursuant  
29 to the provisions of chapter 536.



301.3051. 1. Any member of the Ancient Arabic Order, Nobles of the Mystic Shrine of North America (Shriners) or any person living within the state of Missouri and who has a motor vehicle which complies with the provisions of section 303.025 may receive special license plates as prescribed in this section after an annual payment of an emblem-use authorization fee to the Shrine temple to which the person is a member in good standing. The Shrine temple described in this section shall authorize the use of its official emblem to be affixed on multiyear personalized license plates as provided in this section. Any contribution to such Shrine temple derived from this section, except reasonable administrative costs, shall be contributed to the Shriners Hospitals for Crippled and Burned Children. Any member of such Shrine temple may annually apply to the temple for the use of the emblem.

2. Upon annual application and payment of a twenty-five-dollar emblem-use contribution to the Shrine temple, the temple shall issue to the vehicle owner, without further charge, an emblem-use authorization statement, which shall be presented by the member to the department of revenue at the time of registration of a motor vehicle. Upon presentation of the annual statement~~[,] and payment of [a fifteen-dollar]~~ **the fee required for personalized license plates under section 301.144** in addition to the **regular** registration fees and **presentation of** documents ~~[which may be]~~ required by law, the department of revenue shall issue a personalized license plate, which shall bear the emblem of the Shrine, to the vehicle owner.

3. The license plate authorized by this section shall be in a form as prescribed in section 301.129, except that such license plates shall be made with fully reflective material with a common color scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.

4. A vehicle owner, who was previously issued a plate with the Shrine emblem authorized by this section but who does not provide an emblem-use authorization statement at a subsequent time of registration, shall be issued a new plate which does not bear the Shrine emblem, as otherwise provided by law. The director of revenue shall make necessary rules and regulations for the enforcement of this section, and shall design all necessary forms required by this section.

301.3052. 1. Any person who has been awarded the military service award or medal known as the "Navy Cross" pursuant to 10 U.S.C. Section 6242 may apply for Navy Cross motor vehicle license plates for any motor vehicle such person owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight.

2. Any such person shall make application for the Navy Cross license plates on a form provided by the director of revenue and furnish such proof as a recipient of the Navy Cross as the director may require.

9           3. Upon presentation of such proof as a recipient of the Navy Cross and payment of [~~a~~  
10 ~~fifteen-dollar~~] **the fee required for personalized license plates under section 301.144** in  
11 addition to regular registration fees[~~;~~] and presentation of [~~any~~] documents [~~which may be~~]  
12 required by law, the director of revenue shall issue to the vehicle owner a special personalized  
13 license plate which shall bear an image of the Navy Cross medal and the words "NAVY  
14 CROSS" at the bottom of the plate, in a manner prescribed by the director of revenue. Such  
15 license plates shall be made with fully reflective material with a common color scheme and  
16 design, shall be clearly visible at night, and shall be aesthetically attractive, as prescribed by  
17 section 301.130.

18           4. There shall be a [~~fifteen-dollar~~] **fee in an amount equal to the fee required for**  
19 **personalized license plates under section 301.144** in addition to the regular registration fees  
20 charged for each set of Navy Cross license plates issued pursuant to this section.  
21 Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the  
22 personalization of license plates issued pursuant to this section.

23           5. There shall be no limit on the number of license plates any person qualified under this  
24 section may obtain so long as each set of license plates issued pursuant to this section is issued  
25 for vehicles owned solely or jointly by such person.

26           6. License plates issued pursuant to the provisions of this section shall not be transferable  
27 to any other person except that any registered co-owner of the motor vehicle shall be entitled to  
28 operate the motor vehicle with such plates for the duration of the year licensed in the event of  
29 the death of the qualified person.

30           7. The director may consult with any organization which represents the interests of  
31 persons receiving the Navy Cross when formulating the design for the special license plates  
32 described in this section.

33           8. The director of revenue shall make necessary rules and regulations for the enforcement  
34 of this section, and shall design all necessary forms required by this section. Any rule or portion  
35 of a rule, as that term is defined in section 536.010, that is created under the authority delegated  
36 in this section shall become effective only if it complies with and is subject to all of the  
37 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are  
38 nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536  
39 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held  
40 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after  
41 August 28, 2012, shall be invalid and void.

301.3053. 1. Any person who has been awarded the military service award known as  
2 the "Distinguished Flying Cross" may apply for Distinguished Flying Cross motor vehicle  
3 license plates for any motor vehicle such person owns, either solely or jointly, other than an

4 apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four  
5 thousand pounds gross weight.

6         2. Any such person shall make application for the Distinguished Flying Cross license  
7 plates on a form provided by the director of revenue and furnish such proof as a recipient of the  
8 Distinguished Flying Cross as the director may require. The director shall then issue license  
9 plates bearing letters or numbers or a combination thereof as determined by the director with the  
10 words "DISTINGUISHED FLYING CROSS" in place of the words "SHOW-ME STATE".  
11 Such license plates shall be made with fully reflective material with a common color scheme and  
12 design, shall be clearly visible at night, and shall be aesthetically attractive, as prescribed by  
13 section 301.130. Such plates shall also bear an image of the Distinguished Flying Cross.

14         3. There shall be a ~~[fifteen-dollar]~~ fee **equal to the fee required for personalized**  
15 **license plates under section 301.144** in addition to the regular registration fees charged for each  
16 set of Distinguished Flying Cross license plates issued pursuant to this section. A fee for the  
17 issuance of personalized license plates pursuant to section 301.144 shall not be required for  
18 plates issued pursuant to this section. There shall be no limit on the number of license plates any  
19 person qualified pursuant to this section may obtain so long as each set of license plates issued  
20 pursuant to this section is issued for vehicles owned solely or jointly by such person. License  
21 plates issued pursuant to the provisions of this section shall not be transferable to any other  
22 person except that any registered co-owner of the motor vehicle shall be entitled to operate the  
23 motor vehicle with such plates for the duration of the year licensed in the event of the death of  
24 the qualified person.

301.3054. 1. Any person who served in the active military service in a branch of the  
2 Armed Services of the United States and was honorably discharged from such service may apply  
3 for special personalized license plates for any motor vehicle other than an apportioned motor  
4 vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross  
5 weight. Any such person shall make application for the special license plates on a form provided  
6 by the director of revenue and furnish such proof of service and status as an honorably  
7 discharged veteran as the director may require.

8         2. Upon presentation of proof of eligibility and payment of ~~[a fifteen-dollar]~~ **the fee**  
9 **required for personalized license plates under section 301.144** in addition to the regular  
10 registration fees~~;~~ and presentation of ~~[any]~~ documents ~~[which may be]~~ required by law, the  
11 director shall issue to the vehicle owner special personalized license plates with the words "U.S.  
12 VET" in place of the words "SHOW-ME STATE". Such license plates shall be made with fully  
13 reflective material with a common color scheme and design, shall be clearly visible at night, shall  
14 have a reflective white background with a blue and red configuration in the area of the plate  
15 configuration, and shall be aesthetically attractive, as prescribed by section 301.130.

16 Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the  
17 personalization of license plates pursuant to this section.

18 3. There shall be no limit on the number of license plates any person qualified under this  
19 section may obtain so long as each set of license plates issued under this section is issued for  
20 vehicles owned solely or jointly by such person. License plates issued pursuant to this section  
21 shall not be transferable to any other person except that any registered co-owner of the vehicle  
22 may operate the vehicle for the duration of the registration in the event of the death of the  
23 qualified person. The director of revenue shall make necessary rules and regulations for the  
24 enforcement of this section, and shall design all necessary forms required by this section. Any  
25 rule or portion of a rule, as that term is defined in section 536.010, that is created under the  
26 authority delegated in this section shall become effective only if it complies with and is subject  
27 to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
28 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant  
29 to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are  
30 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed  
31 or adopted after August 28, 2004, shall be invalid and void.

301.3055. 1. Any person who wishes to pay tribute to those persons who were prisoners  
2 of war or those now listed as missing in action may apply for specialized motor vehicle license  
3 plates for any motor vehicle the person owns, either solely or jointly, other than an apportioned  
4 motor vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds  
5 gross weight.

6 2. Upon presentation of the annual statement~~[,]~~ and payment of ~~[a fifteen-dollar]~~ the fee  
7 **required for personalized license plates under section 301.144** in addition to ~~[other]~~ the  
8 **regular** registration fees and **presentation of** documents ~~[which may be]~~ required by law, the  
9 director of revenue shall issue a specialized license plate which shall have the words  
10 "MISSOURI REMEMBERS" on the license plates in preference to the words "SHOW-ME  
11 STATE". Notwithstanding the provisions of section 301.144, no additional fee shall be charged  
12 for the personalization of license plates issued pursuant to this section. Such license plate shall  
13 also bear the POW/MIA insignia. The license plate authorized by this section shall be made with  
14 a fully reflective material with a common color scheme and design, shall be clearly visible at  
15 night, and shall be aesthetically attractive, as prescribed by section 301.130.

301.3060. 1. Any person who is a member of the Civil Air Patrol may, after an annual  
2 payment of an emblem-use authorization fee to the Civil Air Patrol as provided in subsection 2  
3 of this section, apply for Civil Air Patrol license plates for any motor vehicle such person owns,  
4 either solely or jointly, for issuance either for a passenger motor vehicle subject to the  
5 registration fees as provided in section 301.055 or for a local or nonlocal property-carrying

6 commercial motor vehicle licensed for a gross weight not in excess of twenty-four thousand  
7 pounds as provided in section 301.057 or 301.058. The Civil Air Patrol hereby authorizes the  
8 use of its official emblem to be affixed on multiyear personalized license plates as provided in  
9 this section.

10         2. Upon annual application and payment of a fifteen dollar emblem-use contribution to  
11 the Civil Air Patrol, the Civil Air Patrol shall issue to the person, without further charge, an  
12 emblem-use authorization statement which shall be presented by the member to the department  
13 of revenue at the time of registration of a motor vehicle. Upon presentation of the annual  
14 statement and payment of the fee required for personalized license plates in section 301.144 ~~[and~~  
15 ~~other]~~ **in addition to the regular registration** fees and **presentation of** documents ~~[which may~~  
16 ~~be]~~ required by law, the department of revenue shall issue a personalized license plate, which  
17 shall bear the emblem of the Civil Air Patrol in the left hand section of such license plate and the  
18 words "CIVIL AIR PATROL" in place of the words "SHOW-ME STATE" to the person. The  
19 emblem, seal or logo shall be reproduced on the license plate in as a clear and defined manner  
20 as possible. If the emblem, seal or logo is unacceptable to the Civil Air Patrol, it shall be the  
21 Civil Air Patrol's responsibility to furnish the artwork in a digitalized format. Such license  
22 plates shall be made with fully reflective material with a common color scheme and design, shall  
23 be clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.

24         3. A fee for the issuance of personalized license plates pursuant to section 301.144 shall  
25 not be required for plates issued pursuant to this section. There shall be no limit on the number  
26 of license plates any person qualified pursuant to this section may obtain so long as each set of  
27 plates issued pursuant to this section is issued for vehicles owned solely or jointly by such  
28 person. License plates issued pursuant to this section shall not be transferable to any other  
29 person except that any registered co-owner of the motor vehicle may operate the motor vehicle  
30 for the duration of the year licensed in the event of the death of the qualified person.

301.3061. 1. Any person eligible for membership in the Disabled American Veterans  
2 and who possesses a valid membership card issued by the Disabled American Veterans may  
3 apply for Missouri Disabled American Veterans license plates for any motor vehicle the person  
4 owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor  
5 vehicle licensed in excess of twenty-four thousand pounds gross weight. The Missouri Disabled  
6 American Veterans hereby authorizes the use of its official emblem to be affixed on multiyear  
7 personalized license plates as provided in this section.

8         2. Upon presentation of a current photo identification, the person's valid membership  
9 card issued by the Disabled American Veterans, and payment of ~~[a fifteen dollar]~~ **the fee**  
10 **required for personalized license plates under section 301.144** in addition to the regular  
11 registration fees and presentation of ~~[other]~~ documents ~~[which may be]~~ required by law, the

12 department of revenue shall issue a personalized license plate to the vehicle owner, which shall  
13 bear the emblem of the Disabled American Veterans, an emblem consisting exclusively of a red  
14 letter “D”, followed by a white letter “A” and a blue letter “V” in modified block letters, with  
15 each letter having a black shaded edging, and shall engrave the words “WARTIME DISABLED”  
16 in red letters centered near the bottom of the plate. Such license plates shall be made with fully  
17 reflective material with a common color scheme and design, shall be clearly visible at night, and  
18 shall be aesthetically attractive, as prescribed by section 301.130. A fee for the issuance of  
19 personalized license plates issued under section 301.144 shall not be required for plates issued  
20 under this section.

21         3. Any person who applies for a Disabled American Veterans license plate under this  
22 section to be used on a vehicle commonly known and referred to as a pickup truck may be issued  
23 a Disabled American Veterans license plate with the designation “beyond local” indicated in the  
24 upper right corner of the plate.

25         4. There shall be no limit on the number of license plates any person qualified under this  
26 section may obtain so long as each set of license plates issued under this section is issued for  
27 vehicles owned solely or jointly by such person. License plates issued under this section shall  
28 not be transferable to any other person except that any registered co-owner of the motor vehicle  
29 may operate the motor vehicle for the duration of the year licensed in the event of the death of  
30 the qualified person.

31         5. The director shall promulgate rules to implement the provisions of this section. Any  
32 rule or portion of a rule, as that term is defined in section 536.010, that is created under the  
33 authority delegated in this section shall become effective only if it complies with and is subject  
34 to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
35 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant  
36 to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are  
37 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed  
38 or adopted after August 28, 2006, shall be invalid and void.

301.3062. 1. Any vehicle owner who is a member of and has obtained an annual  
2 emblem-use authorization statement from the American Legion may apply for American Legion  
3 license plates for any motor vehicle the person owns, either solely or jointly, other than an  
4 apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four  
5 thousand pounds gross weight. The American Legion hereby authorizes the use of their official  
6 emblem to be affixed on multiyear personalized license plates as provided in this section. Any  
7 vehicle owner may annually apply for the use of the emblem.

8         2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
9 to the American Legion, the American Legion shall issue to the vehicle owner, without further

10 charge, an emblem-use authorization statement, which shall be presented to the department of  
11 revenue at the time of registration of a motor vehicle.

12 3. Upon presentation of the annual statement and payment of ~~[a fifteen-dollar]~~ **the fee**  
13 **required for personalized license plates under section 301.144** in addition to the regular  
14 registration fees and presentation of ~~[other]~~ documents ~~[which may be]~~ required by law, the  
15 department of revenue shall issue a personalized license plate to the vehicle owner, which shall  
16 bear the emblem of the American Legion in a form prescribed by the director. Such license  
17 plates shall be made with fully reflective material with a common color scheme and design, shall  
18 be clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.  
19 A fee for the issuance of personalized license plates issued pursuant to section 301.144 shall not  
20 be required for plates issued pursuant to this section.

21 4. A vehicle owner, who was previously issued a plate with the American Legion  
22 emblem authorized by this section but who does not provide an emblem-use authorization  
23 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
24 the American Legion emblem, as otherwise provided by law.

25 5. The director of revenue may promulgate rules and regulations for the administration  
26 of this section. No rule or portion of a rule promulgated pursuant to the authority of this section  
27 shall become effective unless it has been promulgated pursuant to the provisions of chapter 536.

301.3065. 1. Any motor vehicle owner who has obtained an annual emblem-use  
2 authorization statement from the MO-AG Businesses may apply for MO-AG Businesses license  
3 plates for any motor vehicle the person owns, either solely or jointly, other than an apportioned  
4 motor vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds  
5 gross weight. MO-AG Businesses hereby authorize the use of their official emblem to be affixed  
6 on multiyear personalized license plates as provided in this section. Any motor vehicle owner  
7 may annually apply for the use of the emblem.

8 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
9 to MO-AG Businesses, MO-AG Businesses shall issue to the vehicle owner, without further  
10 charge, an emblem-use authorization statement, which shall be presented to the department of  
11 revenue at the time of registration of a motor vehicle.

12 3. Upon presentation of the annual statement and payment of ~~[a fifteen-dollar]~~ **the fee**  
13 **required for personalized license plates under section 301.144** in addition to the regular  
14 registration fees and presentation of ~~[other]~~ documents ~~[which may be]~~ required by law, the  
15 department of revenue shall issue a personalized license plate to the vehicle owner, which shall  
16 bear the emblem of the MO-AG Businesses in a form prescribed by the director. Such license  
17 plates shall be made with fully reflective material with a common color scheme and design, shall  
18 be clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.

19 A fee for the issuance of personalized license plates issued pursuant to section 301.144 shall not  
20 be required for plates issued pursuant to this section.

21 4. A vehicle owner, who was previously issued a plate with the MO-AG Businesses  
22 authorized by this section but who does not provide an emblem-use authorization statement at  
23 a subsequent time of registration, shall be issued a new plate which does not bear the MO-AG  
24 Businesses emblem, as otherwise provided by law.

25 5. The director of revenue may promulgate rules and regulations for the administration  
26 of this section. No rule or portion of a rule promulgated pursuant to the authority of this section  
27 shall become effective unless it has been promulgated pursuant to the provisions of chapter 536.

301.3074. 1. Any member of the National Association for the Advancement of Colored  
2 People, after an annual payment of an emblem-use authorization fee to any branch office of the  
3 National Association for the Advancement of Colored People located within Missouri, may  
4 receive special license plates for any motor vehicle the member owns, either solely or jointly,  
5 other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of  
6 twenty-four thousand pounds gross weight. The National Association for the Advancement of  
7 Colored People hereby authorizes the use of its official emblem to be affixed on multiyear  
8 personalized license plates within the plate area prescribed by the director of revenue and as  
9 provided in this section. Any contribution to the National Association for the Advancement of  
10 Colored People derived from this section, except reasonable administrative costs, shall be used  
11 solely for the purposes of the National Association for the Advancement of Colored People. Any  
12 member of the National Association for the Advancement of Colored People may annually apply  
13 for the use of the emblem.

14 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
15 to any branch office of the National Association for the Advancement of Colored People located  
16 within Missouri, the National Association for the Advancement of Colored People shall issue  
17 to the vehicle owner, without further charge, an emblem-use authorization statement, which shall  
18 be presented by the vehicle owner to the director of revenue at the time of registration. Upon  
19 presentation of the annual statement and payment of ~~a fifteen dollar~~ **the fee required for**  
20 **personalized license plates under section 301.144** in addition to the regular registration fees[,]  
21 and presentation of ~~any~~ documents ~~which may be~~ required by law, the director of revenue  
22 shall issue to the vehicle owner a special license plate which shall bear the emblem of the  
23 National Association for the Advancement of Colored People and the letters "NAACP" in place  
24 of the words "SHOW-ME STATE". Such license plates shall be made with fully reflective  
25 material with a common color scheme and design of the standard license plate, shall be clearly  
26 visible at night, shall have a reflective white background in the area of the plate configuration,  
27 and shall be aesthetically attractive, as prescribed by section 301.130. Notwithstanding the



28 provisions of section 301.144, no additional fee shall be charged for the personalization of  
29 license plates pursuant to this section.

30 3. A vehicle owner who was previously issued a plate with the National Association for  
31 the Advancement of Colored People emblem authorized by this section, but who does not  
32 provide an emblem-use authorization statement at a subsequent time of registration, shall be  
33 issued a new plate which does not bear the National Association for the Advancement of Colored  
34 People emblem, as otherwise provided by law. The director of revenue shall make necessary  
35 rules and regulations for the enforcement of this section, and shall design all necessary forms  
36 required by this section.

301.3075. 1. Any person who has been awarded the military service award known as  
2 the "bronze star" may apply for bronze star motor vehicle license plates for any motor vehicle  
3 such person owns, either solely or jointly, other than an apportioned motor vehicle or a  
4 commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight.

5 2. Any such person shall make application for the bronze star license plates on a form  
6 provided by the director of revenue and furnish such proof as a recipient of the bronze star as the  
7 director may require. The director shall then issue license plates bearing letters or numbers or  
8 a combination thereof as determined by the director with the words "BRONZE STAR" in place  
9 of the words "SHOW-ME STATE". Such license plates shall be made with fully reflective  
10 material with a common color scheme and design, shall be clearly visible at night, and shall be  
11 aesthetically attractive, as prescribed by section 301.130. Such plates shall also bear an image  
12 of the bronze star.

13 3. If the person has been awarded a bronze star with a "V" for valor device on the medal,  
14 then the director of revenue shall issue plates bearing the letter "V" in addition to the words and  
15 images required by this section. Such letter "V" shall be placed on the plate in a conspicuous  
16 manner as determined by the director.

17 4. There shall be a ~~[fifteen-dollar]~~ fee **in an amount equal to the fee required for**  
18 **personalized license plates under section 301.144** in addition to the regular registration fees  
19 charged for each set of bronze star license plates issued pursuant to this section.  
20 Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the  
21 personalization of license plates issued pursuant to this section. There shall be no limit on the  
22 number of license plates any person qualified pursuant to this section may obtain so long as each  
23 set of license plates issued pursuant to this section is issued for vehicles owned solely or jointly  
24 by such person. License plates issued pursuant to the provisions of this section shall not be  
25 transferable to any other person except that any registered co-owner of the motor vehicle shall  
26 be entitled to operate the motor vehicle with such plates for the duration of the year licensed in  
27 the event of the death of the qualified person.

301.3076. Any person who has been awarded the combat medic badge may apply for  
2 combat medic motor vehicle license plates for any motor vehicle the person owns, either solely  
3 or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed in  
4 excess of twenty-four thousand pounds gross weight. Any such person shall make application  
5 for the license plates on a form provided by the director of revenue and furnish such proof as a  
6 recipient of the combat medic badge as the director may require. Upon presentation of proof of  
7 eligibility, the director shall then issue license plates bearing the words "COMBAT MEDIC" in  
8 place of the words "SHOW-ME STATE", except that such license plates shall be made with  
9 fully reflective material, shall be clearly visible at night, and shall be aesthetically attractive.  
10 Such plates shall also bear an image of the combat medic badge. There shall be a fee ~~[of fifteen~~  
11 ~~dollars]~~ **in an amount equal to the fee required for personalized license plates under section**  
12 **301.144** in addition to the regular registration fees charged for plates issued pursuant to this  
13 section. Notwithstanding the provisions of section 301.144, no additional fee shall be charged  
14 for the personalization of license plates issued pursuant to this section. There shall be no limit  
15 on the number of license plates any person qualified pursuant to this section may obtain so long  
16 as each set of license plates issued pursuant to this section is issued for vehicles owned solely  
17 or jointly by such person. License plates issued pursuant to the provisions of this section shall  
18 not be transferable to any other person except that any registered co-owner of the motor vehicle  
19 shall be entitled to operate the motor vehicle with such plates for the duration of the year licensed  
20 in the event of the death of the qualified person.

301.3077. Any person who served in the military operation known as Desert Storm or  
2 Desert Shield and either currently serves in any branch of the United States Armed Forces or was  
3 honorably discharged from such service may apply for Desert Storm or Desert Shield motor  
4 vehicle license plates, for any motor vehicle the person owns, either solely or jointly, other than  
5 an apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four  
6 thousand pounds gross weight. Any such person shall make application for the license plates  
7 authorized by this section on a form provided by the director of revenue and furnish such proof  
8 of service in Desert Storm or Desert Shield and status as currently serving in a branch of the  
9 Armed Forces of the United States or as an honorably discharged veteran as the director may  
10 require. Upon presentation of the proof of eligibility[,] **and** payment of ~~[a fifteen dollar]~~ **the fee**  
11 **required for personalized license plates under section 301.144** in addition to the regular  
12 registration fees and presentation of documents ~~[which may be]~~ required by law, the director  
13 shall ~~[then]~~ issue license plates bearing letters or numbers or a combination thereof as  
14 determined by the director, with the words "GULF WAR VETERAN" in place of the words  
15 "SHOW-ME STATE". Notwithstanding the provisions of section 301.144, no additional fee  
16 shall be charged for the personalization of license plates issued pursuant to this section. Such

17 plates shall also bear an image of the southwest Asia service medal awarded for service in Desert  
18 Storm or Desert Shield. The plates shall be clearly visible at night and shall be aesthetically  
19 attractive, as prescribed by section 301.130. There shall be no limit on the number of license  
20 plates any person qualified pursuant to this section may obtain so long as each set of license  
21 plates issued pursuant to this section is issued for vehicles owned solely or jointly by such  
22 person. License plates issued pursuant to this section shall not be transferable to any other  
23 person except that any registered co-owner of the motor vehicle may operate the motor vehicle  
24 for the duration of the year licensed in the event of the death of the qualified person.

301.3078. Any person who served in the military operation known as Operation Iraqi  
2 Freedom and either currently serves in any branch of the United States Armed Forces or was  
3 honorably discharged from such service may apply for Operation Iraqi Freedom motor vehicle  
4 license plates, for any motor vehicle the person owns, either solely or jointly, other than an  
5 apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four  
6 thousand pounds gross weight. Any such person shall make application for the license plates  
7 authorized by this section on a form provided by the director of revenue and furnish such proof  
8 of service in Operation Iraqi Freedom and status as currently serving in a branch of the Armed  
9 Forces of the United States or as an honorably discharged veteran as the director may require.  
10 Upon presentation of the proof of eligibility[,] and payment of [~~a fifteen dollar~~] **the fee required**  
11 **for personalized license plates under section 301.144** in addition to the regular registration  
12 fees and presentation of documents [~~which may be~~] required by law, the director shall [~~then~~]  
13 issue license plates bearing letters or numbers or a combination thereof as determined by the  
14 director, with the words "OPERATION IRAQI FREEDOM VETERAN" in place of the words  
15 "SHOW-ME STATE". Notwithstanding the provisions of section 301.144, no additional fee  
16 shall be charged for the personalization of license plates issued pursuant to this section. The  
17 plates shall be clearly visible at night and shall be aesthetically attractive, as prescribed by  
18 section 301.130. There shall be no limit on the number of license plates any person qualified  
19 pursuant to this section may obtain so long as each set of license plates issued pursuant to this  
20 section is issued for vehicles owned solely or jointly by such person. License plates issued  
21 pursuant to this section shall not be transferable to any other person except that any registered  
22 co-owner of the motor vehicle may operate the motor vehicle for the duration of the year licensed  
23 in the event of the death of the qualified person.

301.3079. 1. Any person, after an annual payment of an emblem-use authorization fee  
2 to the Missouri Farm Bureau, may receive special license plates for any motor vehicle the  
3 member owns, either solely or jointly, other than an apportioned motor vehicle or a commercial  
4 motor vehicle licensed in excess of twenty-four thousand pounds gross weight. The Missouri  
5 Farm Bureau hereby authorizes the use of the Missouri "Agriculture in the Classroom" official

6 emblem to be affixed on multiyear personalized license plates within the plate area prescribed  
7 by the director of revenue and as provided in this section. All moneys received by the Missouri  
8 Farm Bureau pursuant to this section shall be used solely to fund Missouri's agriculture in the  
9 classroom program and to further the mission of such program. Any person may annually apply  
10 for the use of the emblem.

11         2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
12 to Missouri Farm Bureau, the Missouri Farm Bureau shall issue to the vehicle owner, without  
13 further charge, an emblem-use authorization statement, which shall be presented by the vehicle  
14 owner to the director of revenue at the time of registration. Upon presentation of the annual  
15 statement and payment of ~~a fifteen dollar~~ **the fee required for personalized license plates**  
16 **under section 301.144** in addition to the regular registration fees[,] and presentation of ~~any~~  
17 documents ~~[which may be]~~ required by law, the director of revenue shall issue to the vehicle  
18 owner a special license plate which shall bear the emblem of the Missouri agriculture in the  
19 classroom program and the words "MISSOURI AGRICULTURE" in place of the words  
20 "SHOW-ME STATE". Such license plates shall be made with fully reflective material with a  
21 common color scheme and design of the standard license plate, shall be clearly visible at night,  
22 shall have a reflective white background in the area of the plate configuration, and shall be  
23 aesthetically attractive, as prescribed by section 301.130. Notwithstanding the provisions of  
24 section 301.144, no additional fee shall be charged for the personalization of license plates  
25 pursuant to this section.

26         3. A vehicle owner who was previously issued a plate with an emblem authorized by this  
27 section, but who does not provide an emblem-use authorization statement at a subsequent time  
28 of registration, shall be issued a new plate which does not bear such emblem, as otherwise  
29 provided by law. The director of revenue shall make necessary rules and regulations for the  
30 enforcement of this section, and shall design all necessary forms required by this section.

301.3080. 1. Any member of Rotary International may receive special license plates as  
2 prescribed by this section for any motor vehicle such person owns, either solely or jointly, other  
3 than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of  
4 twenty-four thousand pounds gross weight, after an annual payment of an emblem-use  
5 authorization fee to Rotary International of which the person is a member. Rotary International  
6 hereby authorizes the use of its official emblem to be affixed on multiyear personalized license  
7 plates as provided in this section. Any contribution to Rotary International derived from this  
8 section, except reasonable administrative costs, shall be used solely for the purposes of Rotary  
9 International. Any member of Rotary International may annually apply for the use of the  
10 emblem.

11           2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
12 to Rotary International, the organization shall issue to the vehicle owner, without further charge,  
13 an emblem-use authorization statement, which shall be presented by the owner to the department  
14 of revenue at the time of registration of a motor vehicle. Upon presentation of the annual  
15 statement[,] and payment of ~~[a fifteen dollar]~~ **the fee required for personalized license plates**  
16 **under section 301.144** in addition to the **regular** registration ~~[fee]~~ **fees** and **presentation of**  
17 documents ~~[which may be]~~ required by law, the department of revenue shall issue to the vehicle  
18 owner a personalized license plate which shall bear the emblem of Rotary International. Such  
19 license plates shall be made with fully reflective material with a common color scheme and  
20 design, shall be clearly visible at night, and shall be aesthetically attractive, as prescribed by  
21 section 301.130.

22           3. A vehicle owner, who was previously issued a plate with the Rotary International  
23 emblem authorized by this section but who does not provide an emblem-use authorization  
24 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
25 the Rotary International emblem, as otherwise provided by law. The director of revenue shall  
26 make necessary rules and regulations for the administration of this section, and shall design all  
27 necessary forms required by this section. No rule or portion of a rule promulgated pursuant to  
28 the authority of this section shall become effective unless it has been promulgated pursuant to  
29 the provisions of chapter 536.

301.3082. 1. Any person may receive special license plates as prescribed by this section  
2 for any motor vehicle such person owns, either solely or jointly, other than an apportioned motor  
3 vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross  
4 weight, after an annual payment of an emblem-use authorization fee to the Hearing Impaired  
5 Kids Endowment Fund, Inc. The Hearing Impaired Kids Endowment Fund, Inc., hereby  
6 authorizes the use of its official emblem to be affixed on multiyear personalized license plates  
7 as provided in this section. Any contribution to the Hearing Impaired Kids Endowment Fund,  
8 Inc., derived from this section, except reasonable administrative costs, shall be used solely for  
9 the benefit of children who are residents of Missouri.

10           2. Upon annual application and payment of a twenty-five dollar emblem-use  
11 authorization fee to the Hearing Impaired Kids Endowment Fund, Inc., that organization shall  
12 issue to the vehicle owner, without further charge, an emblem-use authorization statement, which  
13 shall be presented by the owner to the department of revenue at the time of registration of a  
14 motor vehicle. Upon presentation of the annual statement[,] and payment of ~~[a fifteen dollar]~~  
15 **the fee required for personalized license plates under section 301.144** in addition to the  
16 **regular** registration ~~[fee]~~ **fees** and **presentation of** documents ~~[which may be]~~ required by law,  
17 the department of revenue shall issue to the vehicle owner a personalized license plate which

18 shall bear the emblem of the Hearing Impaired Kids Endowment Fund, Inc. Such license plates  
19 shall be made with fully reflective material with a common color scheme and design, shall be  
20 clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.

21 3. A vehicle owner, who was previously issued a plate with the Hearing Impaired Kids  
22 Endowment Fund, Inc., emblem authorized by this section but who does not provide an  
23 emblem-use authorization statement at a subsequent time of registration, shall be issued a new  
24 plate which does not bear the Hearing Impaired Kids Endowment Fund, Inc., emblem, as  
25 otherwise provided by law. The director of revenue shall make necessary rules and regulations  
26 for the administration of this section, and shall design all necessary forms required by this  
27 section. No rule or portion of a rule promulgated pursuant to the authority of this section shall  
28 become effective unless it has been promulgated pursuant to the provisions of chapter 536.

301.3084. 1. Any person may receive special license plates as prescribed by this section,  
2 for any motor vehicle such person owns, either solely or jointly, other than an apportioned motor  
3 vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross  
4 weight. Upon making a twenty-five dollar annual contribution to support breast cancer  
5 awareness activities conducted by the department of health and senior services, the vehicle owner  
6 may apply for a breast cancer awareness license plate. If the contribution is made directly to the  
7 state treasurer, the state treasurer shall issue the individual making the contribution a receipt  
8 verifying the contribution that may be used to apply for the breast cancer awareness license plate.  
9 If the contribution is made directly to the director of revenue, the director shall note the  
10 contribution and the owner may then apply for the breast cancer awareness plate. The applicant  
11 for such plate ~~[must]~~ shall pay ~~[a fifteen-dollar]~~ **the fee required for personalized license**  
12 **plates under section 301.144** in addition to the regular registration fees and ~~[present any other]~~  
13 **presentation of** documentation required by law for each set of breast cancer awareness plates  
14 issued pursuant to this section. The state treasurer or the director of revenue shall deposit the  
15 twenty-five dollar annual contribution in the Missouri public health services fund. Funds in such  
16 account shall be used to support breast cancer awareness activities conducted by the department  
17 of health and senior services.

18 2. Upon presentation of the annual statement or a twenty-five dollar annual contribution,  
19 as applicable, and payment of ~~[a fifteen-dollar]~~ **the fee required for personalized license plates**  
20 **under section 301.144** in addition to the **regular** registration fee and **presentation of** documents  
21 ~~[which may be]~~ required by law, the department of revenue shall issue to the vehicle owner a  
22 personalized license plate which shall bear a graphic design depicting the breast cancer  
23 awareness pink ribbon symbol and the words "Breast Cancer Awareness" at the bottom of the  
24 plate, in a manner prescribed by the director of revenue. Such license plates shall be made with  
25 fully reflective material with a common color scheme and design of the standard license plate,

26 shall be clearly visible at night, shall have a reflective white background in the area of the plate  
27 configuration, and shall be aesthetically attractive, as prescribed by section 301.130.  
28 Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the  
29 personalization of license plates pursuant to this section.

30 3. A vehicle owner, who was previously issued a plate with a breast cancer awareness  
31 emblem authorized by this section but who does not provide an emblem-use authorization  
32 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
33 the emblem, as otherwise provided by law. The director of revenue shall make necessary rules  
34 and regulations for the administration of this section, and shall design all necessary forms  
35 required by this section. No rule or portion of a rule promulgated pursuant to the authority of  
36 this section shall become effective unless it has been promulgated pursuant to the provisions of  
37 chapter 536.

301.3086. 1. Any current member or alumnus of the Delta Sigma Theta or Omega Psi  
2 Phi Greek organizations at any college or university within this state may apply for special motor  
3 vehicle license plates for any motor vehicle such person owns, either solely or jointly, other than  
4 an apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four  
5 thousand pounds gross weight, after an annual payment of an emblem-use authorization fee to  
6 the appropriate organization. Delta Sigma Theta and Omega Psi Phi hereby authorize the use  
7 of their official emblem to be affixed on multiyear personalized license plates as provided in this  
8 section. Any contribution to Delta Sigma Theta or Omega Psi Phi derived from this section,  
9 except reasonable administrative costs, shall be used solely for the purposes of those  
10 organizations. Any member of Delta Sigma Theta or Omega Psi Phi may annually apply for the  
11 use of the organization's emblem.

12 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
13 to Delta Sigma Theta or Omega Psi Phi, the organization shall issue to the vehicle owner,  
14 without further charge, an emblem-use authorization statement, which shall be presented by the  
15 owner to the department of revenue at the time of registration of a motor vehicle. Upon  
16 presentation of the annual statement[,] and payment of ~~[a fifteen dollar]~~ **the fee required for**  
17 **personalized license plates under section 301.144** in addition to the **regular** registration ~~[fee]~~  
18 **fees and presentation of documents** ~~[which may be]~~ required by law, the department of revenue  
19 shall issue to the vehicle owner a personalized license plate which shall bear the emblem of Delta  
20 Sigma Theta or Omega Psi Phi. Such license plates shall be made with fully reflective material  
21 with a common color scheme and design, shall be clearly visible at night, and shall be  
22 aesthetically attractive, as prescribed by section 301.130. Notwithstanding the provisions of  
23 section 301.144, no additional fee shall be charged for the personalization of license plates  
24 pursuant to this section.

25           3. A vehicle owner, who was previously issued a plate with the Delta Sigma Theta or  
26 Omega Psi Phi emblem authorized by this section but who does not provide an emblem-use  
27 authorization statement at a subsequent time of registration, shall be issued a new plate which  
28 does not bear the Delta Sigma Theta or Omega Psi Phi emblem, as otherwise provided by law.  
29 The director of revenue shall make necessary rules and regulations for the administration of this  
30 section, and shall design all necessary forms required by this section. No rule or portion of a rule  
31 promulgated pursuant to the authority of this section shall become effective unless it has been  
32 promulgated pursuant to the provisions of chapter 536.

          301.3087. 1. Any person may receive special license plates as prescribed by this section,  
2 for any motor vehicle such person owns, either solely or jointly, other than an apportioned motor  
3 vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross  
4 weight, after an annual payment of an emblem-use authorization fee to the Missouri State  
5 Humane Association. The Missouri State Humane Association hereby authorizes the use of its  
6 official emblem to be affixed on multiyear personalized license plates as provided in this section.  
7 All emblem-use authorization fees, except reasonable administrative costs, shall be placed into  
8 a special fund as described in subsection 4 of this section and shall be used exclusively for the  
9 purpose of spaying and neutering dogs and cats in the state of Missouri.

10           2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
11 to the Missouri State Humane Association, the Missouri State Humane Association shall issue  
12 to the vehicle owner, without further charge, an emblem-use authorization statement, which shall  
13 be presented by the owner to the department of revenue at the time of registration of a motor  
14 vehicle. Upon presentation of the annual statement[,] and payment of [~~a fifteen dollar~~] the fee  
15 **required for personalized license plates under section 301.144** in addition to the **regular**  
16 registration [~~fee~~] **fees** and **presentation of** documents [~~which may be~~] required by law, the  
17 department of revenue shall issue to the vehicle owner a personalized license plate which shall  
18 bear the emblem of the Missouri State Humane Association and shall have the words "I'M PET  
19 FRIENDLY" on the license plates in place of the words "SHOW-ME STATE". Such license  
20 plates shall be made with fully reflective material with a common color scheme and design, shall  
21 be clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.  
22 Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the  
23 personalization of license plates pursuant to this section.

24           3. A vehicle owner, who was previously issued a plate with the Missouri State Humane  
25 Association emblem authorized by this section but who does not provide an emblem-use  
26 authorization statement at a subsequent time of registration, shall be issued a new plate which  
27 does not bear the Missouri State Humane Association emblem, as otherwise provided by law.  
28 The director of revenue shall make necessary rules and regulations for the administration of this



29 section, and shall design all necessary forms required by this section. No rule or portion of a rule  
30 promulgated pursuant to the authority of this section shall become effective unless it has been  
31 promulgated pursuant to the provisions of chapter 536.

32 4. The "Missouri Pet Spay/Neuter Fund" is hereby created as a special fund in the state  
33 treasury and shall be administered by the department of agriculture. This fund shall consist of  
34 moneys collected pursuant to this section. All moneys deposited in the Missouri pet spay/neuter  
35 fund, except reasonable administrative costs, shall be paid as grants to humane societies, local  
36 municipal animal shelters regulated by sections 273.400 to 273.405, and organizations exempt  
37 from federal income taxation under Section 501(c)(3) of the Internal Revenue Code to be used  
38 solely for the spaying and neutering of dogs and cats in the state of Missouri. For purposes of  
39 approving grants under this section, the governor shall appoint a volunteer board that shall  
40 consist of three Missouri residents, of which two shall be administrators of local municipal  
41 animal shelters regulated by sections 273.400 to 273.405 and one shall be an administrator of a  
42 humane society. Each of the three members shall be from separate congressional districts.  
43 Members of this board shall be appointed for three-year terms and shall meet at least twice a year  
44 to review grant applications. All moneys deposited in the Missouri pet spay/neuter fund, except  
45 reasonable administrative costs, shall be spent by the end of each fiscal year. Notwithstanding  
46 the provisions of section 33.080 to the contrary, if any moneys remain in the fund at the end of  
47 the biennium, said moneys shall not revert to the credit of the general revenue fund.

301.3088. 1. Any person who wishes to pay tribute to the disaster relief efforts made in  
2 the aftermath of the events of September 11, 2001, may apply for special license plates as  
3 prescribed by this section for any motor vehicle such person owns, either solely or jointly, other  
4 than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of  
5 twenty-four thousand pounds gross weight, after payment of an annual contribution to the  
6 American Red Cross. Any contribution to the American Red Cross derived from this section,  
7 except reasonable administrative costs, shall be deposited in and used solely for the purposes of  
8 the Missouri state service delivery area single family disaster fund. Any person may annually  
9 apply for such special license plates.

10 2. Upon annual application and payment of a twenty-five dollar contribution to the  
11 American Red Cross disaster relief fund, the organization shall issue to the vehicle owner,  
12 without further charge, an annual contribution statement, which shall be presented by the owner  
13 to the department of revenue at the time of registration of a motor vehicle. Upon presentation  
14 of the annual contribution statement~~;~~ and payment of ~~[a fifteen dollar]~~ **the fee required for**  
15 **personalized license plates under section 301.144** in addition to the **regular** registration ~~[fee]~~  
16 **fees and presentation of documents** ~~[which may be]~~ required by law, the department of revenue  
17 shall issue to the vehicle owner a personalized license plate herein described. Such license plates

18 shall have the words "PREVENT DISASTERS IN MISSOURI" in lieu of the words  
19 "SHOW-ME STATE" and shall have a white background with a blue and red configuration at  
20 the discretion of the advisory committee established in section 301.129. The license plates shall  
21 be inscribed with the image of an American flag, and further shall be made with fully reflective  
22 material with a common color scheme and design, shall be clearly visible at night, and shall be  
23 aesthetically attractive, as prescribed by section 301.130. Notwithstanding the provisions of  
24 section 301.144, no additional fee shall be charged for the personalization of license plates  
25 pursuant to this section.

26         3. A vehicle owner, who was previously issued a special license plate pursuant to this  
27 section but who does not provide an annual contribution statement at a subsequent time of  
28 registration, shall be issued a new plate which does not bear the design as described in subsection  
29 2 of this section, as otherwise provided by law. The director of revenue shall make necessary  
30 rules and regulations for the administration of this section, and shall design all necessary forms  
31 required by this section. No rule or portion of a rule promulgated pursuant to the authority of  
32 this section shall become effective unless it has been promulgated pursuant to the provisions of  
33 chapter 536.

301.3089. 1. Any person who is a member in good standing of the Missouri Coroners'  
2 and Medical Examiners' Association, after payment of an emblem-use authorization fee to the  
3 Missouri Coroners' and Medical Examiners' Association, may apply for coroners' office license  
4 plates for any motor vehicle the person owns, either solely or jointly, other than an apportioned  
5 motor vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds  
6 gross weight. The Missouri Coroners' and Medical Examiners' Association hereby authorizes  
7 the use of its official emblem to be affixed on multiyear license plates as provided in this section.

8         2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
9 to the Missouri Coroners' and Medical Examiners' Association, the Missouri Coroners' and  
10 Medical Examiners' Association shall issue to a member, without further charge, an emblem-use  
11 authorization statement which shall be presented by the member to the department of revenue  
12 at the time of registration of a motor vehicle. Any contribution to the Missouri Coroners' and  
13 Medical Examiners' Association derived from this section, except reasonable administrative  
14 costs, shall be used for the purpose of promoting and supporting the objectives of the Missouri  
15 Coroners' and Medical Examiners' Association.

16         3. Upon presentation of the annual statement[;] and payment of [~~a fifteen dollar~~] the fee  
17 **required for personalized license plates under section 301.144** in addition to the regular  
18 registration fees and presentation of documents required by law, the department of revenue shall  
19 issue a license plate to the member, which shall bear the emblem of the Missouri Coroners' and  
20 Medical Examiners' Association, the six-point star which is the universally recognized symbol

21 for law enforcement, and the words "CORONERS' OFFICE" in place of the words "SHOW-ME  
22 STATE". The director of revenue shall annually set aside personalized license plates bearing  
23 each member's designated number to be issued to each member of the Missouri Coroners' and  
24 Medical Examiners' Association who meets all requirements established by this section.  
25 Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the  
26 personalization of license plates issued pursuant to this section. The license plate authorized by  
27 this section shall use a process to ensure that the emblem shall be displayed upon the license  
28 plate in the clearest and most attractive manner possible. Such license plates shall be made with  
29 fully reflective material with a common color scheme and design and shall be aesthetically  
30 attractive, as prescribed by section 301.130.

31 4. License plates issued pursuant to this section shall be held by the appropriate member  
32 of the Missouri Coroners' and Medical Examiners' Association only while such person remains  
33 a member in good standing of the Missouri Coroners' and Medical Examiners' Association.  
34 Within fifteen days of the loss of member-in-good-standing status, the member shall surrender  
35 the license plates issued pursuant to this section to the director of revenue, who shall make them  
36 available to the succeeding member of the Missouri Coroners' and Medical Examiners'  
37 Association.

301.3092. 1. Any member of the organization known as Friends of Arrow Rock may  
2 receive special license plates as prescribed by this section, for any motor vehicle such person  
3 owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor  
4 vehicle licensed in excess of twenty-four thousand pounds gross weight, after an annual payment  
5 of an emblem-use authorization fee to Friends of Arrow Rock of which the person is a member.  
6 Friends of Arrow Rock hereby authorizes the use of its official emblem to be affixed on  
7 multiyear personalized license plates as provided in this section. Any contribution to Friends of  
8 Arrow Rock derived from this section, except reasonable administrative costs, shall be used  
9 solely for the purposes of Friends of Arrow Rock. Any member of Friends of Arrow Rock may  
10 annually apply for the use of the emblem.

11 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
12 to Friends of Arrow Rock, the organization shall issue to the vehicle owner, without further  
13 charge, an emblem-use authorization statement, which shall be presented by the owner to the  
14 department of revenue at the time of registration of a motor vehicle. Upon presentation of the  
15 annual statement[,] and payment of [~~a fifteen dollar~~] **the fee required for personalized license**  
16 **plates under section 301.144** in addition to the **regular** registration [~~fee~~] **fees and presentation**  
17 **of documents** [~~which may be~~] required by law, the department of revenue shall issue to the  
18 vehicle owner a personalized license plate which shall bear the emblem of Friends of Arrow  
19 Rock. Such license plates shall be made with fully reflective material with a common color

20 scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as  
21 prescribed by section 301.130.

22 3. A vehicle owner, who was previously issued a plate with the Friends of Arrow Rock  
23 emblem authorized by this section but who does not provide an emblem-use authorization  
24 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
25 the Friends of Arrow Rock emblem, as otherwise provided by law. The director of revenue shall  
26 make necessary rules and regulations for the administration of this section, and shall design all  
27 necessary forms required by this section. No rule or portion of a rule promulgated pursuant to  
28 the authority of this section shall become effective unless it has been promulgated pursuant to  
29 the provisions of chapter 536.

301.3093. 1. Any Eagle Scout or parents of an Eagle Scout may receive special license  
2 plates as prescribed by this section, for any motor vehicle such person owns, either solely or  
3 jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed in  
4 excess of twenty-four thousand pounds gross weight, after an annual payment of an emblem-use  
5 authorization fee to the Boy Scouts of America Council of which the person is a member or the  
6 parent of a member. The Boy Scouts of America hereby authorizes the use of its official Eagle  
7 Scout emblem to be affixed on multiyear personalized license plates as provided in this section.  
8 Any contribution to the Boy Scouts of America derived from this section, except reasonable  
9 administrative costs, shall be used solely for the purposes of the Boy Scouts of America. Any  
10 Eagle Scout or parent of an Eagle Scout may annually apply for the use of the emblem. An Eagle  
11 Scout or parent of an Eagle Scout may apply for the use of the emblem and pay the twenty-five  
12 dollar emblem-use authorization fee at any local district council in the state.

13 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
14 to the Boy Scouts of America, the organization shall issue to the vehicle owner, without further  
15 charge, an emblem-use authorization statement, which shall be presented by the owner to the  
16 department of revenue at the time of registration of a motor vehicle. Upon presentation of the  
17 annual statement<sup>[5]</sup> and payment of ~~a fifteen dollar~~ **the fee required for personalized license**  
18 **plates under section 301.144** in addition to the **regular** registration ~~[fee]~~ **fees and presentation**  
19 **of documents** ~~[which may be]~~ required by law, the department of revenue shall issue to the  
20 vehicle owner a personalized license plate which shall bear the Eagle Scout emblem. Such  
21 license plates shall be made with fully reflective material with a common color scheme and  
22 design, shall be clearly visible at night, and shall be aesthetically attractive, as prescribed by  
23 section 301.130.

24 3. A vehicle owner, who was previously issued a plate with the Eagle Scout emblem  
25 authorized by this section but who does not provide an emblem-use authorization statement at  
26 a subsequent time of registration, shall be issued a new plate which does not bear the Eagle Scout

27 emblem, as otherwise provided by law. The director of revenue shall make necessary rules and  
28 regulations for the administration of this section, and shall design all necessary forms required  
29 by this section. No rule or portion of a rule promulgated pursuant to the authority of this section  
30 shall become effective unless it has been promulgated pursuant to the provisions of chapter 536.

301.3094. 1. Any member of the Tribe of Mic-O-Say may receive special license plates  
2 as prescribed by this section, for any motor vehicle such person owns, either solely or jointly,  
3 other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of  
4 twenty-four thousand pounds gross weight, after an annual payment of an emblem-use  
5 authorization fee to the Tribe of Mic-O-Say of which the person is a member. The Tribe of  
6 Mic-O-Say hereby authorizes the use of its official emblem to be affixed on multiyear  
7 personalized license plates as provided in this section. Any contribution to the Tribe of  
8 Mic-O-Say derived from this section, except reasonable administrative costs, shall be used solely  
9 for the purposes of the Tribe of Mic-O-Say. Any member of the Tribe of Mic-O-Say may  
10 annually apply for the use of the emblem.

11 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
12 to the Tribe of Mic-O-Say, the organization shall issue to the vehicle owner, without further  
13 charge, an emblem-use authorization statement, which shall be presented by the owner to the  
14 department of revenue at the time of registration of a motor vehicle. Upon presentation of the  
15 annual statement[,] and payment of [~~a fifteen dollar~~] **the fee required for personalized license**  
16 **plates under section 301.144** in addition to the **regular** registration [~~fee~~] **fees and presentation**  
17 **of documents** [~~which may be~~] required by law, the department of revenue shall issue to the  
18 vehicle owner a personalized license plate which shall bear the emblem of the Tribe of  
19 Mic-O-Say. Such license plates shall be made with fully reflective material with a common  
20 color scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as  
21 prescribed by section 301.130.

22 3. A vehicle owner, who was previously issued a plate with the Tribe of Mic-O-Say  
23 emblem authorized by this section but who does not provide an emblem-use authorization  
24 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
25 the Tribe of Mic-O-Say emblem, as otherwise provided by law. The director of revenue shall  
26 make necessary rules and regulations for the administration of this section, and shall design all  
27 necessary forms required by this section. No rule or portion of a rule promulgated pursuant to  
28 the authority of this section shall become effective unless it has been promulgated pursuant to  
29 the provisions of chapter 536.

301.3095. 1. Any member of the Order of the Arrow may receive special license plates  
2 as prescribed by this section, for any motor vehicle such person owns, either solely or jointly,  
3 other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of

4 twenty-four thousand pounds gross weight, after an annual payment of an emblem-use  
5 authorization fee to the Order of the Arrow of which the person is a member. The Order of the  
6 Arrow hereby authorizes the use of its official emblem to be affixed on multiyear personalized  
7 license plates as provided in this section. Any contribution to the Order of the Arrow derived  
8 from this section, except reasonable administrative costs, shall be used solely for the purposes  
9 of the Order of the Arrow. Any member of the Order of the Arrow may annually apply for the  
10 use of the emblem.

11 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
12 to the Order of the Arrow, the organization shall issue to the vehicle owner, without further  
13 charge, an emblem-use authorization statement, which shall be presented by the owner to the  
14 department of revenue at the time of registration of a motor vehicle. Upon presentation of the  
15 annual statement~~[,]~~ **and payment of [a fifteen dollar] the fee required for personalized license**  
16 **plates under section 301.144** in addition to the **regular** registration ~~[fee]~~ **fees and presentation**  
17 **of documents [which may be]** required by law, the department of revenue shall issue to the  
18 vehicle owner a personalized license plate which shall bear the emblem of the Order of the  
19 Arrow. Such license plates shall be made with fully reflective material with a common color  
20 scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as  
21 prescribed by section 301.130.

22 3. A vehicle owner, who was previously issued a plate with the Order of the Arrow  
23 emblem authorized by this section but who does not provide an emblem-use authorization  
24 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
25 the Order of the Arrow emblem, as otherwise provided by law. The director of revenue shall  
26 make necessary rules and regulations for the administration of this section, and shall design all  
27 necessary forms required by this section. No rule or portion of a rule promulgated pursuant to  
28 the authority of this section shall become effective unless it has been promulgated pursuant to  
29 the provisions of chapter 536.

301.3096. 1. Any member of the Missouri Federation of Square and Round Dance Clubs  
2 may receive special license plates as prescribed by this section for any motor vehicle such person  
3 owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor  
4 vehicle licensed in excess of twenty-four thousand pounds gross weight, after an annual payment  
5 of an emblem-use authorization fee to the Missouri Federation of Square and Round Dance  
6 Clubs of which the person is a member. The Missouri Federation of Square and Round Dance  
7 Clubs hereby authorizes the use of its official emblem to be affixed on multiyear personalized  
8 license plates as provided in this section. Any contribution to the Missouri Federation of Square  
9 and Round Dance Clubs derived from this section, except reasonable administrative costs, shall  
10 be used solely for the purposes of the Missouri Federation of Square and Round Dance Clubs.

11 Any member of the Missouri Federation of Square and Round Dance Clubs may annually apply  
12 for the use of the emblem.

13 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
14 to the Missouri Federation of Square and Round Dance Clubs, the organization shall issue to the  
15 vehicle owner, without further charge, an emblem-use authorization statement, which shall be  
16 presented by the owner to the department of revenue at the time of registration of a motor  
17 vehicle. Upon presentation of the annual statement[,] and payment of [~~a fifteen dollar~~] **the fee**  
18 **required for personalized license plates under section 301.144** in addition to the **regular**  
19 registration [~~fee~~] **fees** and **presentation of documents** [~~which may be~~] required by law, the  
20 department of revenue shall issue to the vehicle owner a personalized license plate which shall  
21 bear the emblem of the Missouri Federation of Square and Round Dance Clubs. Such license  
22 plates shall be made with fully reflective material with a common color scheme and design, shall  
23 be clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.

24 3. A vehicle owner, who was previously issued a plate with the Missouri Federation of  
25 Square and Round Dance Clubs emblem authorized by this section but who does not provide an  
26 emblem-use authorization statement at a subsequent time of registration, shall be issued a new  
27 plate which does not bear the Missouri Federation of Square and Round Dance Clubs emblem,  
28 as otherwise provided by law. The director of revenue shall make necessary rules and  
29 regulations for the administration of this section, and shall design all necessary forms required  
30 by this section. No rule or portion of a rule promulgated pursuant to the authority of this section  
31 shall become effective unless it has been promulgated pursuant to the provisions of chapter 536.

301.3097. 1. Any vehicle owner may apply for "God Bless America" license plates for  
2 any motor vehicle the person owns, either solely or jointly, other than an apportioned motor  
3 vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross  
4 weight. Upon making a ten dollar contribution to the World War I memorial trust fund the  
5 vehicle owner may apply for the "God Bless America" plate. If the contribution is made directly  
6 to the Missouri veterans' commission they shall issue the individual making the contribution a  
7 receipt, verifying the contribution, that may be used to apply for the "God Bless America" license  
8 plate. If the contribution is made directly to the director of revenue pursuant to section 301.3031,  
9 the director shall note the contribution and the owner may then apply for the "God Bless  
10 America" plate. The applicant for such plate [~~must~~] **shall** pay a [~~fifteen dollar~~] **fee in an amount**  
11 **equal to the fee required for personalized license plates under section 301.144** in addition  
12 to the regular registration fees and present any other documentation required by law for each set  
13 of "God Bless America" plates issued pursuant to this section. Notwithstanding the provisions  
14 of section 301.144, no additional fee shall be charged for the personalization of license plates  
15 issued pursuant to this section. The "God Bless America" plate shall bear the emblem of the

16 American flag in a form prescribed by the director of revenue and shall have the words “GOD  
17 BLESS AMERICA” in place of the words “SHOW-ME-STATE”. Such license plates shall be  
18 made with fully reflective material with a common color scheme and design, shall be clearly  
19 visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.

20 2. The director of revenue may promulgate rules and regulations for the administration  
21 of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
22 created under the authority delegated in this section shall become effective only if it complies  
23 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.  
24 This section and chapter 536 are nonseverable and if any of the powers vested with the general  
25 assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and  
26 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and  
27 any rule proposed or adopted after August 28, 2002, shall be invalid and void.

301.3098. 1. Any member of the Kingdom of Calontir may receive special license plates  
2 as prescribed by this section, for any motor vehicle such person owns, either solely or jointly,  
3 other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of  
4 twenty-four thousand pounds gross weight, after an annual payment of an emblem-use  
5 authorization fee to the Kingdom of Calontir, a subdivision of the Society for Creative  
6 Anachronism, of which the person is a member. The Kingdom of Calontir hereby authorizes the  
7 use of its official emblem to be affixed on multiyear personalized license plates as provided in  
8 this section. Any contribution to the Kingdom of Calontir derived from this section, except  
9 reasonable administrative costs, shall be used solely for the purposes of the Kingdom of Calontir.  
10 Any member of the Kingdom of Calontir may annually apply for the use of the emblem.

11 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
12 to the Kingdom of Calontir, the organization shall issue to the vehicle owner, without further  
13 charge, an emblem-use authorization statement, which shall be presented by the owner to the  
14 department of revenue at the time of registration of a motor vehicle. Upon presentation of the  
15 annual statement<sup>[5]</sup> and payment of ~~a fifteen dollar~~ **the fee required for personalized license**  
16 **plates under section 301.144** in addition to the **regular** registration ~~[fee]~~ **fees and presentation**  
17 **of documents** ~~[which may be]~~ required by law, the department of revenue shall issue to the  
18 vehicle owner a personalized license plate which shall bear the emblem of the Kingdom of  
19 Calontir and shall bear the words “KINGDOM OF CALONTIR” in place of the words  
20 “SHOW-ME STATE”. Such license plates shall be made with fully reflective material with a  
21 common color scheme and design, shall be clearly visible at night, and shall be aesthetically  
22 attractive, as prescribed by section 301.130. Notwithstanding the provisions of section 301.144,  
23 no additional fee shall be charged for the personalization of license plates pursuant to this  
24 section.



25           3. A vehicle owner, who was previously issued a plate with the Society for Creative  
26 Anachronism emblem authorized by this section but who does not provide an emblem-use  
27 authorization statement at a subsequent time of registration, shall be issued a new plate which  
28 does not bear the Society for Creative Anachronism emblem, as otherwise provided by law. The  
29 director of revenue shall make necessary rules and regulations for the administration of this  
30 section, and shall design all necessary forms required by this section. No rule or portion of a rule  
31 promulgated pursuant to the authority of this section shall become effective unless it has been  
32 promulgated pursuant to the provisions of chapter 536.

          301.3099. 1. Any member of the Missouri Civil War Reenactors Association may  
2 receive special license plates as prescribed by this section, for any motor vehicle such person  
3 owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor  
4 vehicle licensed in excess of twenty-four thousand pounds gross weight, after an annual payment  
5 of an emblem-use authorization fee to the Missouri Civil War Reenactors Association of which  
6 the person is a member. The Missouri Civil War Reenactors Association hereby authorizes the  
7 use of its official emblem to be affixed on multiyear personalized license plates as provided in  
8 this section. Any contribution to the Missouri Civil War Reenactors Association derived from  
9 this section, except reasonable administrative costs, shall be used solely for the purposes of the  
10 Missouri Civil War Reenactors Association. Any member of the Missouri Civil War Reenactors  
11 Association may annually apply for the use of the emblem.

12           2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
13 to the Missouri Civil War Reenactors Association, the organization shall issue to the vehicle  
14 owner, without further charge, an emblem-use authorization statement, which shall be presented  
15 by the owner to the department of revenue at the time of registration of a motor vehicle. Upon  
16 presentation of the annual statement[;] **and** payment of ~~[a fifteen dollar]~~ **the fee required for**  
17 **personalized license plates under section 301.144** in addition to the **regular** registration ~~[fee]~~  
18 **fees and presentation of documents** ~~[which may be]~~ required by law, the department of revenue  
19 shall issue to the vehicle owner a personalized license plate which shall bear the emblem of the  
20 Missouri Civil War Reenactors Association. Such license plates shall be made with fully  
21 reflective material with a common color scheme and design, shall be clearly visible at night, and  
22 shall be aesthetically attractive, as prescribed by section 301.130. Notwithstanding the  
23 provisions of section 301.144, no additional fee shall be charged for the personalization of  
24 license plates pursuant to this section.

25           3. A vehicle owner, who was previously issued a plate with the Missouri Civil War  
26 Reenactors Association emblem authorized by this section but who does not provide an  
27 emblem-use authorization statement at a subsequent time of registration, shall be issued a new  
28 plate which does not bear the Missouri Civil War Reenactors Association emblem, as otherwise

29 provided by law. The director of revenue shall make necessary rules and regulations for the  
30 administration of this section, and shall design all necessary forms required by this section. No  
31 rule or portion of a rule promulgated pursuant to the authority of this section shall become  
32 effective unless it has been promulgated pursuant to the provisions of chapter 536.

301.3101. 1. Any member of the Missouri-Kansas-Nebraska Conference of Teamsters  
2 may receive special license plates as prescribed by this section, for any motor vehicle such  
3 person owns, either solely or jointly, other than an apportioned motor vehicle or a commercial  
4 motor vehicle licensed in excess of twenty-four thousand pounds gross weight, after an annual  
5 payment of an emblem-use authorization fee to the Missouri-Kansas-Nebraska Conference of  
6 Teamsters of which the person is a member. The Missouri-Kansas-Nebraska Conference of  
7 Teamsters hereby authorizes the use of its official emblem to be affixed on multiyear  
8 personalized license plates as provided in this section. Any contribution to the Missouri-Kansas-  
9 Nebraska Conference of Teamsters derived from this section, except reasonable administrative  
10 costs, shall be used solely for the purposes of the Missouri-Kansas-Nebraska Conference of  
11 Teamsters. Any member of the Missouri-Kansas-Nebraska Conference of Teamsters may  
12 annually apply for the use of the emblem.

13 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
14 to the Missouri-Kansas-Nebraska Conference of Teamsters, the organization shall issue to the  
15 vehicle owner, without further charge, an emblem-use authorization statement, which shall be  
16 presented by the owner to the department of revenue at the time of registration of a motor  
17 vehicle. Upon presentation of the annual statement~~[,]~~ **and** payment of ~~[a fifteen dollar]~~ **the** fee  
18 **required for personalized license plates under section 301.144** in addition to the **regular**  
19 registration ~~[fee]~~ **fees** and **presentation of** documents ~~[which may be]~~ required by law, the  
20 department of revenue shall issue to the vehicle owner a personalized license plate which shall  
21 bear the emblem of the Missouri-Kansas-Nebraska Conference of Teamsters and the words  
22 “MKN Conference of Teamsters” in place of the words “SHOW-ME STATE”. Such license  
23 plates shall be made with fully reflective material with a common color scheme and design, shall  
24 be clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.  
25 Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the  
26 personalization of license plates pursuant to this section.

27 3. A vehicle owner, who was previously issued a plate with the Missouri-Kansas-  
28 Nebraska Conference of Teamsters emblem authorized by this section but who does not provide  
29 an emblem-use authorization statement at a subsequent time of registration, shall be issued a new  
30 plate which does not bear the Missouri-Kansas-Nebraska Conference of Teamsters emblem, as  
31 otherwise provided by law. The director of revenue shall make necessary rules and regulations  
32 for the administration of this section, and shall design all necessary forms required by this

33 section. No rule or portion of a rule promulgated pursuant to the authority of this section shall  
34 become effective unless it has been promulgated pursuant to the provisions of chapter 536.

301.3102. 1. Any vehicle owner who has obtained an annual emblem-use authorization  
2 statement from the St. Louis College of Pharmacy may, subject to the registration fees provided  
3 in section 301.055, apply for St. Louis College of Pharmacy license plates for any motor vehicle  
4 such person owns, either solely or jointly, other than an apportioned motor vehicle or a  
5 commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight. The  
6 St. Louis College of Pharmacy hereby authorizes the use of its official emblem to be affixed on  
7 multiyear license plates as provided in this section. Any vehicle owner may annually apply for  
8 the use of the emblem. Any contribution to the St. Louis College of Pharmacy derived from this  
9 section, except reasonable administrative costs, shall be used solely for the purposes of the St.  
10 Louis College of Pharmacy.

11 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
12 to the St. Louis College of Pharmacy, the St. Louis College of Pharmacy shall issue to the  
13 vehicle owner, without further charge, an emblem-use authorization statement, which shall be  
14 presented by the vehicle owner to the department of revenue at the time of registration of a motor  
15 vehicle. Upon presentation of the annual statement and payment of ~~[a fifteen-dollar]~~ **the** fee  
16 **required for personalized license plates under section 301.144** in addition to the regular  
17 registration fees and presentation of ~~[other]~~ documents ~~[which may be]~~ required by law, the  
18 department of revenue shall issue a license plate to the vehicle owner, which shall bear the  
19 emblem of the St. Louis College of Pharmacy in a form prescribed by the director, shall bear six  
20 letters or numbers and shall bear the words "ST. LOUIS COLLEGE OF PHARMACY" in place  
21 of the words "SHOW-ME STATE". Such license plates shall be made with fully reflective  
22 material with a common color scheme and design, shall be clearly visible at night, and shall be  
23 aesthetically attractive, as prescribed by section 301.130. Notwithstanding the provisions of  
24 section 301.144, no additional fee shall be charged for the personalization of license plates  
25 pursuant to this section. A fee for the issuance of personalized license plates pursuant to section  
26 301.144 shall not be required for plates issued pursuant to this section.

27 3. A vehicle owner, who was previously issued a plate with the St. Louis College of  
28 Pharmacy emblem authorized by this section but who does not provide an emblem-use  
29 authorization statement at a subsequent time of registration, shall be issued a new plate which  
30 does not bear the St. Louis College of Pharmacy emblem, as otherwise provided by law. The  
31 director of revenue may promulgate rules and regulations for the administration of this section.  
32 No rule or portion of a rule promulgated pursuant to the authority of this section shall become  
33 effective unless it has been promulgated pursuant to the provisions of chapter 536.

301.3103. 1. Any member of the fraternal order of police of the state of Missouri may receive special license plates as prescribed by this section for any motor vehicle such person owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight, after an annual payment of an emblem-use authorization fee to the fraternal order of police of the state of Missouri. The fraternal order of police of the state of Missouri hereby authorizes the use of its official emblem to be affixed on multiyear personalized license plates as provided in this section. Any contribution to the fraternal order of police of the state of Missouri derived from this section, except reasonable administrative costs, shall be used solely for the purposes of the fraternal order of police of the state of Missouri. Any member of the fraternal order of police of the state of Missouri may annually apply for the use of the emblem.

2. Upon annual application and payment of a twenty-five dollar emblem-use contribution to the fraternal order of police of the state of Missouri, the fraternal order of police of the state of Missouri shall issue to the vehicle owner, without further charge, an emblem-use authorization statement, which shall be presented by the owner to the department of revenue at the time of registration of a motor vehicle. Upon presentation of the annual statement[,] and payment of [~~a fifteen-dollar~~] **the fee required for personalized license plates under section 301.144** in addition to the **regular** registration [~~fee~~] **fees** and **presentation of documents** [~~which may be~~] required by law, the department of revenue shall issue to the vehicle owner a personalized license plate which shall bear the emblem of the fraternal order of police of the state of Missouri. Such license plates shall be made with fully reflective material with a common color scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130. Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the personalization of license plates pursuant to this section.

3. A vehicle owner who was previously issued a plate with the fraternal order of police of the state of Missouri emblem authorized by this section but who does not provide an emblem-use authorization statement at a subsequent time of registration shall be issued a new plate which does not bear the fraternal order of police of the state of Missouri emblem, as otherwise provided by law. The director of revenue shall make necessary rules and regulations for the administration of this section, and shall design all necessary forms required by this section. No rule or portion of a rule promulgated pursuant to the authority of this section shall become effective unless it has been promulgated pursuant to the provisions of chapter 536.

301.3105. 1. Any member of the Veterans of Foreign Wars may receive special license plates as prescribed by this section, for any motor vehicle such person owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight, after an annual payment of an emblem-use

5 authorization fee to the Department of Missouri, Veterans of Foreign Wars of which the person  
6 is a member. The Veterans of Foreign Wars hereby authorizes the use of its official emblem to  
7 be affixed on multiyear personalized license plates as provided in this section. Any contribution  
8 to the Veterans of Foreign Wars derived from this section, except reasonable administrative  
9 costs, shall be used solely for the purposes of the Department of Missouri, Veterans of Foreign  
10 Wars. Any member of the Veterans of Foreign Wars may annually apply for the use of the  
11 emblem.

12 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
13 to the Department of Missouri, Veterans of Foreign Wars, the organization shall issue to the  
14 vehicle owner, without further charge, an emblem-use authorization statement, which shall be  
15 presented by the owner to the department of revenue at the time of registration of a motor  
16 vehicle. Upon presentation of the annual statement[,], and payment of [~~a fifteen dollar~~] the fee  
17 **required for personalized license plates under section 301.144** in addition to the **regular**  
18 registration [~~fee~~] fees and **presentation of documents** [~~which may be~~] required by law, the  
19 department of revenue shall issue to the vehicle owner a personalized license plate which shall  
20 bear the emblem of the Veterans of Foreign Wars. Such license plates shall be made with fully  
21 reflective material with a common color scheme and design, shall be clearly visible at night, and  
22 shall be aesthetically attractive, as prescribed by section 301.130. Notwithstanding the  
23 provisions of section 301.144, no additional fee shall be charged for the personalization of  
24 license plates pursuant to this section.

25 3. A vehicle owner, who was previously issued a plate with the Veterans of Foreign  
26 Wars emblem authorized by this section but who does not provide an emblem-use authorization  
27 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
28 the Veterans of Foreign Wars emblem, as otherwise provided by law. The director of revenue  
29 shall make necessary rules and regulations for the administration of this section, and shall design  
30 all necessary forms required by this section. No rule or portion of a rule promulgated pursuant  
31 to the authority of this section shall become effective unless it has been promulgated pursuant  
32 to the provisions of chapter 536.

301.3106. 1. Any individual who is a former legislator of the Missouri general assembly  
2 may receive special license plates as prescribed by this section, for any motor vehicle such  
3 person owns, either solely or jointly, other than an apportioned motor vehicle or a commercial  
4 motor vehicle licensed in excess of twenty-four thousand pounds gross weight. Any individual  
5 who is a former legislator of the Missouri general assembly may annually apply for such license  
6 plates.

7 2. Upon presentation of the appropriate proof of eligibility as determined by the director  
8 and annual payment of [~~a fifteen dollar~~] the fee **required for personalized license plates under**

9 **section 301.144** in addition to the **regular** registration [~~fee,~~ **fees** and [~~other~~] **presentation of**  
10 documents [~~which may be~~] required by law, the department of revenue shall issue to the vehicle  
11 owner a personalized license plate which shall bear an appropriate emblem to be determined by  
12 the director, with the words "FORMER MISSOURI LEGISLATOR" in place of the words  
13 "SHOW-ME STATE". Such license plates shall be made with fully reflective material with a  
14 common color scheme and design, shall be clearly visible at night, and shall be aesthetically  
15 attractive, as prescribed by section 301.130. Notwithstanding the provisions of section 301.144,  
16 no additional fee shall be charged for the personalization of license plates pursuant to this  
17 section.

18 3. No more than two sets of license plates shall be issued pursuant to this section to a  
19 qualified applicant. License plates issued pursuant to this section shall not be transferable to any  
20 other person except that any registered co-owner of the motor vehicle shall be entitled to operate  
21 the motor vehicle with such plates for the duration of the year licensed in the event of the death  
22 of the qualified person. The director of revenue shall make necessary rules and regulations for  
23 the administration of this section, and shall design all necessary forms required by this section.  
24 Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the  
25 authority delegated in this section shall become effective only if it complies with and is subject  
26 to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
27 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant  
28 to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are  
29 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed  
30 or adopted after August 28, 2004, shall be invalid and void.

301.3107. 1. Any member of Missouri Task Force One may receive special license  
2 plates as prescribed by this section for any motor vehicle such person owns, either solely or  
3 jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed in  
4 excess of twenty-four thousand pounds gross weight. Any member of Missouri Task Force One  
5 may annually apply for such license plates.

6 2. Upon presentation of the appropriate proof of eligibility as determined by the director  
7 and annual payment of [~~a fifteen dollar~~] **the fee required for personalized license plates under**  
8 **section 301.144** in addition to the **regular** registration [~~fee,~~ **fees** and [~~other~~] **presentation of**  
9 documents [~~which may be~~] required by law, the department of revenue shall issue to the vehicle  
10 owner a personalized license plate which shall bear an appropriate configuration to be  
11 determined by the director, with the words "MISSOURI TASK FORCE ONE" in place of the  
12 words "SHOW-ME STATE". Such license plates shall be made with fully reflective material  
13 with a common color scheme and design, shall be clearly visible at night, and shall be  
14 aesthetically attractive, as prescribed by section 301.130. Notwithstanding the provisions of

15 section 301.144, no additional fee shall be charged for the personalization of license plates  
16 pursuant to this section.

17 3. No more than one set of license plates shall be issued pursuant to this section to a  
18 qualified applicant. License plates issued pursuant to this section shall not be transferable to any  
19 other person except that any registered co-owner of the motor vehicle shall be entitled to operate  
20 the motor vehicle with such plates for the duration of the year licensed in the event of the death  
21 of the qualified person. The director of revenue shall make necessary rules and regulations for  
22 the administration of this section, and shall design all necessary forms required by this section.  
23 No rule or portion of a rule promulgated pursuant to the authority of this section shall become  
24 effective unless it has been promulgated pursuant to the provisions of chapter 536.

301.3109. 1. Any current member or alumnus of the Kappa Alpha Psi, Iota Phi Theta,  
2 Sigma Gamma Rho, Alpha Phi Alpha, Alpha Kappa Alpha, Zeta Phi Beta, and Phi Beta Sigma  
3 Greek organizations at any college or university within this state may apply for special motor  
4 vehicle license plates for any motor vehicle such person owns, either solely or jointly, other than  
5 an apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four  
6 thousand pounds gross weight, after an annual payment of an emblem-use authorization fee to  
7 the appropriate organization. Kappa Alpha Psi, Iota Phi Theta, Sigma Gamma Rho, Alpha Phi  
8 Alpha, Alpha Kappa Alpha, Zeta Phi Beta, and Phi Beta Sigma hereby authorize the use of their  
9 official emblem to be affixed on multiyear personalized license plates as provided in this section.  
10 Any contribution to Kappa Alpha Psi, Iota Phi Theta, Sigma Gamma Rho, Alpha Phi Alpha,  
11 Alpha Kappa Alpha, Zeta Phi Beta, or Phi Beta Sigma derived from this section, except  
12 reasonable administrative costs, shall be used solely for the purposes of those organizations. Any  
13 member of Kappa Alpha Psi, Iota Phi Theta, Sigma Gamma Rho, Alpha Phi Alpha, Alpha Kappa  
14 Alpha, Zeta Phi Beta, and Phi Beta Sigma may annually apply for the use of the organization's  
15 emblem.

16 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
17 to Kappa Alpha Psi, Iota Phi Theta, Sigma Gamma Rho, Alpha Phi Alpha, Alpha Kappa Alpha,  
18 Zeta Phi Beta, or Phi Beta Sigma the organization shall issue to the vehicle owner, without  
19 further charge, an emblem-use authorization statement, which shall be presented by the owner  
20 to the department of revenue at the time of registration of a motor vehicle. Upon presentation  
21 of the annual statement~~],~~ and payment of ~~[a fifteen-dollar]~~ **the fee required for personalized**  
22 **license plates under section 301.144** in addition to the **regular** registration ~~[fee]~~ **fees** and  
23 **presentation of** documents ~~[which may be]~~ required by law, the department of revenue shall  
24 issue to the vehicle owner a personalized license plate which shall bear the emblem of Kappa  
25 Alpha Psi, Iota Phi Theta, Sigma Gamma Rho, Alpha Phi Alpha, Alpha Kappa Alpha, Zeta Phi  
26 Beta, or Phi Beta Sigma. Such license plates shall be made with fully reflective material with

27 a common color scheme and design, shall be clearly visible at night, and shall be aesthetically  
28 attractive, as prescribed by section 301.130. Notwithstanding the provisions of section 301.144,  
29 no additional fee shall be charged for the personalization of license plates pursuant to this  
30 section.

31 3. A vehicle owner, who was previously issued a plate with the Kappa Alpha Psi, Iota  
32 Phi Theta, Sigma Gamma Rho, Alpha Phi Alpha, Alpha Kappa Alpha, Zeta Phi Beta, or Phi Beta  
33 Sigma emblem authorized by this section but who does not provide an emblem-use authorization  
34 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
35 the Kappa Alpha Psi, Iota Phi Theta, Sigma Gamma Rho, Alpha Phi Alpha, Alpha Kappa Alpha,  
36 Zeta Phi Beta, or Phi Beta Sigma emblem, as otherwise provided by law. The director of  
37 revenue shall make necessary rules and regulations for the administration of this section, and  
38 shall design all necessary forms required by this section. No rule or portion of a rule  
39 promulgated pursuant to the authority of this section shall become effective unless it has been  
40 promulgated pursuant to the provisions of chapter 536.

301.3115. 1. Any person who has been awarded the military service award known as  
2 the "Air Medal" may apply for Air Medal motor vehicle license plates for any motor vehicle such  
3 person owns, either solely or jointly, other than an apportioned motor vehicle or a commercial  
4 motor vehicle licensed in excess of twenty-four thousand pounds gross weight.

5 2. Any such person shall make application for the Air Medal license plates on a form  
6 provided by the director of revenue and furnish such proof as a recipient of the Air Medal as the  
7 director may require. The director shall then issue license plates bearing letters or numbers or  
8 a combination thereof as determined by the director with the words "AIR MEDAL" in place of  
9 the words "SHOW-ME STATE". Such license plates shall be made with fully reflective material  
10 with a common color scheme and design, shall be clearly visible at night, and shall be  
11 aesthetically attractive, as prescribed by section 301.130. Such plates shall also bear an image  
12 of the Air Medal.

13 3. There shall be a ~~[fifteen-dollar]~~ fee **in an amount equal to the fee required for**  
14 **personalized license plates under section 301.144** in addition to the regular registration fees  
15 charged for each set of Air Medal license plates issued pursuant to this section. A fee for the  
16 issuance of personalized license plates pursuant to section 301.144 shall not be required for  
17 plates issued pursuant to this section. There shall be no limit on the number of license plates any  
18 person qualified pursuant to this section may obtain so long as each set of license plates issued  
19 pursuant to this section is issued for vehicles owned solely or jointly by such person. License  
20 plates issued pursuant to the provisions of this section shall not be transferable to any other  
21 person except that any registered co-owner of the motor vehicle shall be entitled to operate the



22 motor vehicle with such plates for the duration of the year licensed in the event of the death of  
23 the qualified person.

301.3117. 1. Any member of Jefferson National Parks Association may receive special  
2 license plates as prescribed by this section for any motor vehicle such person owns, either solely  
3 or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed in  
4 excess of twenty-four thousand pounds gross weight, after an annual payment of an emblem-use  
5 authorization fee to Jefferson National Parks Association of which the person is a member.  
6 Jefferson National Parks Association hereby authorizes the use of its official emblem to be  
7 affixed on multiyear personalized license plates as provided in this section. Any contribution  
8 to Jefferson National Parks Association derived from this section, except reasonable  
9 administrative costs, shall be used solely for the purposes of Jefferson National Parks  
10 Association. Any member of Jefferson National Parks Association may annually apply for the  
11 use of the emblem.

12 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
13 to Jefferson National Parks Association, the organization shall issue to the vehicle owner,  
14 without further charge, an emblem-use authorization statement, which shall be presented by the  
15 owner to the department of revenue at the time of registration of a motor vehicle. Upon  
16 presentation of the annual statement[,] and payment of [~~a fifteen-dollar~~] **the fee required for**  
17 **personalized license plates under section 301.144** in addition to the **regular** registration [~~fee,~~]  
18 **fees and presentation of documents** [~~which may be~~] required by law, the department of revenue  
19 shall issue to the vehicle owner a personalized license plate which shall bear the emblem of the  
20 Jefferson National Parks Association and shall have the words "JEFFERSON NATIONAL  
21 PARKS ASSOCIATION" in place of the words "SHOW-ME STATE". Such license plates shall  
22 be made with fully reflective material with a common color scheme and design, shall be clearly  
23 visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.  
24 Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the  
25 personalization of license plates pursuant to this section.

26 3. A vehicle owner, who was previously issued a plate with the Jefferson National Parks  
27 Association emblem authorized by this section but who does not provide an emblem-use  
28 authorization statement at a subsequent time of registration, shall be issued a new plate which  
29 does not bear the Jefferson National Parks Association emblem, as otherwise provided by law.  
30 The director of revenue shall make necessary rules and regulations for the administration of this  
31 section, and shall design all necessary forms required by this section. No rule or portion of a rule  
32 promulgated pursuant to the authority of this section shall become effective unless it has been  
33 promulgated pursuant to the provisions of chapter 536.

301.3118. 1. Any member of Missouri Elks Association may receive special license plates as prescribed by this section, for any motor vehicle such person owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight, after an annual payment of an emblem-use authorization fee to Missouri Elks Association of which the person is a member. Missouri Elks Association hereby authorizes the use of its official emblem to be affixed on multiyear personalized license plates as provided in this section. Any contribution to Missouri Elks Association derived from this section, except reasonable administrative costs, shall be used solely for the purposes of Missouri Elks Association. Any member of Missouri Elks Association may annually apply for the use of the emblem.

2. Upon annual application and payment of a fifteen dollar emblem-use contribution to Missouri Elks Association, the organization shall issue to the vehicle owner, without further charge, an emblem-use authorization statement, which shall be presented by the owner to the department of revenue at the time of registration of a motor vehicle. Upon presentation of the annual statement~~[,]~~ and payment of ~~[a fifteen dollar]~~ **the fee required for personalized license plates under section 301.144** in addition to the **regular** registration fee and **presentation of** documents ~~[which may be]~~ required by law, the department of revenue shall issue to the vehicle owner a personalized license plate which shall bear the emblem of Missouri Elks Association. Such license plates shall be made with fully reflective material with a common color scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.

3. A vehicle owner, who was previously issued a plate with the Missouri Elks Association emblem authorized by this section but who does not provide an emblem-use authorization statement at a subsequent time of registration, shall be issued a new plate which does not bear the Missouri Elks Association emblem, as otherwise provided by law. The director of revenue shall make necessary rules and regulations for the administration of this section, and shall design all necessary forms required by this section. No rule or portion of a rule promulgated pursuant to the authority of this section shall become effective unless it has been promulgated pursuant to the provisions of chapter 536.

301.3119. 1. Any individual may receive special license plates as prescribed by this section, for any motor vehicle such person owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight, after an annual payment of an emblem-use authorization fee to Missouri Travel Council. Missouri Travel Council hereby authorizes the use of its official emblem to be affixed on multiyear personalized license plates as provided in this section. Any contribution to Missouri Travel Council derived from this section, except reasonable

8 administrative costs, shall be used solely for the purposes of Missouri Travel Council. Any  
9 member of Missouri Travel Council may annually apply for the use of the emblem.

10 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
11 to Missouri Travel Council, the organization shall issue to the vehicle owner, without further  
12 charge, an emblem-use authorization statement, which shall be presented by the owner to the  
13 department of revenue at the time of registration of a motor vehicle. Upon presentation of the  
14 annual statement[,] and payment of ~~[a fifteen-dollar]~~ **the fee required for personalized license**  
15 **plates under section 301.144** in addition to the **regular** registration ~~[fee]~~ **fees** and **presentation**  
16 **of** documents ~~[which may be]~~ required by law, the department of revenue shall issue to the  
17 vehicle owner a personalized license plate which shall bear the emblem of Missouri Travel  
18 Council. Such license plates shall be made with fully reflective material with a common color  
19 scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as  
20 prescribed by section 301.130. Notwithstanding the provisions of section 301.144, no additional  
21 fee shall be charged for the personalization of license plates pursuant to this section.

22 3. A vehicle owner, who was previously issued a plate with the Missouri Travel Council  
23 emblem authorized by this section but who does not provide an emblem-use authorization  
24 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
25 the Missouri Travel Council emblem, as otherwise provided by law. The director of revenue  
26 shall make necessary rules and regulations for the administration of this section, and shall design  
27 all necessary forms required by this section. No rule or portion of a rule promulgated pursuant  
28 to the authority of this section shall become effective unless it has been promulgated pursuant  
29 to the provisions of chapter 536.

301.3122. 1. Any person may receive special license plates as prescribed by this section,  
2 for any motor vehicle such person owns, either solely or jointly, other than an apportioned motor  
3 vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross  
4 weight, after an annual contribution of an emblem-use authorization fee to the Friends of Kids  
5 with Cancer. The Friends of Kids with Cancer hereby authorizes the use of its official emblem  
6 to be affixed on multiyear personalized license plates as provided in this section. Any person  
7 may annually apply for the use of the emblem.

8 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
9 to the Friends of Kids with Cancer, the organization shall issue to the vehicle owner, without  
10 further charge, an emblem-use authorization statement, which shall be presented by the owner  
11 to the department of revenue at the time of registration of a motor vehicle. Upon presentation  
12 of the annual statement[,] and payment of ~~[a fifteen-dollar]~~ **the fee required for personalized**  
13 **license plates under section 301.144** in addition to the **regular** registration ~~[fee]~~ **fees** and  
14 **presentation of** documents ~~[which may be]~~ required by law, the department of revenue shall

15 issue to the vehicle owner a personalized license plate which shall bear the emblem of the  
16 Friends of Kids with Cancer and shall bear the words "FRIENDS OF KIDS WITH CANCER"  
17 in place of the words "SHOW-ME STATE". Such license plates shall be made with fully  
18 reflective material with a common color scheme and design, shall be clearly visible at night, and  
19 shall be aesthetically attractive, as prescribed by section 301.130. Notwithstanding the  
20 provisions of section 301.144, no additional fee shall be charged for the personalization of  
21 license plates pursuant to this section.

22 3. A vehicle owner, who was previously issued a plate with the Friends of Kids with  
23 Cancer emblem authorized by this section but who does not provide an emblem-use  
24 authorization statement at a subsequent time of registration, shall be issued a new plate which  
25 does not bear the Friends of Kids with Cancer emblem, as otherwise provided by law.

26 4. The director of revenue shall make necessary rules and regulations for the  
27 administration of this section, and shall design all necessary forms required by this section. Any  
28 rule or portion of a rule, as that term is defined in section 536.010, that is created under the  
29 authority delegated in this section shall become effective only if it complies with and is subject  
30 to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
31 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant  
32 to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are  
33 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed  
34 or adopted after August 28, 2004, shall be invalid and void.

301.3123. 1. Any vehicle owner may apply for "FIGHT TERRORISM" license plates  
2 for any motor vehicle the person owns, either solely or jointly, other than an apportioned motor  
3 vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross  
4 weight. Upon making an annual twenty-five dollar contribution to the antiterrorism fund  
5 established pursuant to section 41.033, the vehicle owner may apply for the "FIGHT  
6 TERRORISM" **license** plate. If the contribution is made directly to the Missouri office of  
7 homeland security it shall issue the individual making the contribution a receipt, verifying the  
8 contribution, that may be used to apply for the "FIGHT TERRORISM" license plate. ~~[If the~~  
9 ~~contribution is made directly to the director of revenue pursuant to section 301.3031, the director~~  
10 ~~shall note the contribution and the owner may then apply for the "FIGHT TERRORISM" plate.]~~  
11 The applicant for such plate ~~[must]~~ **shall** pay a ~~[fifteen-dollar]~~ **fee in an amount equal to the**  
12 **fee required for personalized license plates under section 301.144** in addition to the regular  
13 registration fees and present any other documentation required by law for each set of "FIGHT  
14 TERRORISM" **license** plates issued pursuant to this section. Notwithstanding the provisions  
15 of section 301.144, no additional fee shall be charged for the personalization of license plates  
16 issued pursuant to this section. The "FIGHT TERRORISM" **license** plate shall bear an emblem

17 prescribed by the director of revenue and shall have the words "FIGHT TERRORISM" in place  
18 of the words "SHOW-ME STATE". The insignia shall be affixed on multiyear personalized  
19 license plates within the plate area prescribed by the director of revenue. Such license plates  
20 shall be made with fully reflective material with a common color scheme and design of the  
21 standard license plate, shall be clearly visible at night, shall have a reflective white background  
22 in the area of the plate configuration, and shall be aesthetically attractive, as prescribed by  
23 section 301.130.

24 2. A vehicle owner, who was previously issued a "FIGHT TERRORISM" license plate  
25 authorized by this section but who does not provide proof of the annual contribution at a  
26 subsequent time of registration, shall be issued a new plate which does not bear the emblem or  
27 motto "FIGHT TERRORISM", as otherwise provided by law.

28 3. The director of revenue may promulgate rules and regulations for the administration  
29 of this section, and shall design all necessary forms required by this section. Any rule or portion  
30 of a rule, as that term is defined in section 536.010, that is created under the authority delegated  
31 in this section shall become effective only if it complies with and is subject to all of the  
32 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are  
33 nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536  
34 to review, to delay the effective date or to disapprove and annul a rule are subsequently held  
35 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after  
36 August 28, 2003, shall be invalid and void.

301.3124. 1. Any person may receive special license plates as prescribed by this section  
2 for any motor vehicle such person owns, either solely or jointly, other than an apportioned motor  
3 vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross  
4 weight, after an annual payment of an emblem-use authorization fee to Special Olympics  
5 Missouri. Special Olympics Missouri hereby authorizes the use of its official emblem to be  
6 affixed on multiyear personalized license plates as provided in this section.

7 2. Upon annual application and payment of a twenty-five dollar emblem-use  
8 authorization fee to Special Olympics Missouri, that organization shall issue to the vehicle  
9 owner, without further charge, an emblem-use authorization statement, which shall be presented  
10 by the owner to the department of revenue at the time of registration of a motor vehicle. Upon  
11 presentation of the annual statement[;] and payment of [~~a fifteen dollar~~] **the fee required for**  
12 **personalized license plates under section 301.144** in addition to the **regular** registration [~~fee~~]  
13 **fees and presentation of documents** [~~which may be~~] required by law, the department of revenue  
14 shall issue to the vehicle owner a personalized license plate which shall bear an emblem  
15 approved by Special Olympics Missouri and the director of the department of revenue and shall  
16 have the words "SPECIAL OLYMPICS MISSOURI" in place of the words "SHOW-ME

17 STATE". Such license plates shall be made with fully reflective material with a common color  
18 scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as  
19 prescribed by section 301.130. Notwithstanding the provisions of section 301.144, no additional  
20 fee shall be charged for the personalization of license plates issued pursuant to this section.

21 3. A vehicle owner, who was previously issued a plate with the Special Olympics  
22 Missouri emblem authorized by this section but who does not provide an emblem-use  
23 authorization statement at a subsequent time of registration, shall be issued a new plate which  
24 does not bear the Special Olympics Missouri emblem, as otherwise provided by law. The  
25 director of revenue shall make necessary rules and regulations for the administration of this  
26 section, and shall design all necessary forms required by this section. Any rule or portion of a  
27 rule, as that term is defined in section 536.010, that is created under the authority delegated in  
28 this section shall become effective only if it complies with and is subject to all of the provisions  
29 of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable  
30 and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to  
31 delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional,  
32 then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004,  
33 shall be invalid and void.

301.3125. 1. Any vehicle owner may apply for "Be An Organ Donor" special  
2 personalized license plates for any motor vehicle the person owns, either solely or jointly, other  
3 than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of  
4 twenty-four thousand pounds gross weight. Upon making a twenty-five dollar annual  
5 contribution to the organ donor program fund, established pursuant to section 194.297, the  
6 vehicle owner may apply for the "Be An Organ Donor" plate. If the contribution is made directly  
7 to the state treasurer, the state treasurer shall issue the individual making the contribution a  
8 receipt, verifying the contribution, that may be used to apply for the "Be An Organ Donor"  
9 license plate. If the contribution is made directly to the director of revenue, the director shall  
10 note the contribution and the owner may then apply for the "Be An Organ Donor" plate. The  
11 applicant for such plate ~~must~~ shall pay a ~~fifteen-dollar~~ fee **in an amount equal to the fee**  
12 **required for personalized license plates under section 301.144** in addition to the regular  
13 registration fees and present any other documentation required by law for each set of "Be An  
14 Organ Donor" plates issued pursuant to this section. Notwithstanding the provisions of section  
15 301.144, no additional fee shall be charged for the personalization of license plates issued  
16 pursuant to this section.

17 2. The "Be An Organ Donor" plate shall have the words "BE AN ORGAN DONOR"  
18 in place of the words "SHOW-ME STATE". Such license plates shall be made with fully

19 reflective material with a common color scheme and design, shall be clearly visible at night, and  
20 shall be aesthetically attractive, as prescribed by section 301.130.

21 3. These plates shall be designed by the director, in consultation with the organ donation  
22 advisory committee, established pursuant to section 194.300, to educate the public about the  
23 urgent need for organ donation and the life saving benefits of organ transplants.

24 4. A vehicle owner, who was previously issued a plate with the words "BE AN ORGAN  
25 DONOR" authorized by this section but who does not present a contribution receipt or make a  
26 contribution to the organ donor program fund at a subsequent time of registration, shall be issued  
27 a new plate which does not bear the words "BE AN ORGAN DONOR", as otherwise provided  
28 by law.

29 5. The director of revenue may promulgate rules and regulations for the administration  
30 of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
31 created under the authority delegated in this section shall become effective only if it complies  
32 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.  
33 This section and chapter 536 are nonseverable and if any of the powers vested with the general  
34 assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and  
35 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and  
36 any rule proposed or adopted after August 28, 2004, shall be invalid and void.

301.3126. 1. Any member of the Missouri Fox Trotting Horse Breed Association may  
2 receive special license plates as prescribed by this section, for any motor vehicle such person  
3 owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor  
4 vehicle licensed in excess of twenty-four thousand pounds gross weight, after an annual payment  
5 of an emblem-use authorization fee to the Missouri Fox Trotting Horse Breed Association of  
6 which the person is a member. The Missouri Fox Trotting Horse Breed Association hereby  
7 authorizes the use of its official emblem to be affixed on multiyear personalized license plates  
8 as provided in this section. Any contribution to the Missouri Fox Trotting Horse Breed  
9 Association derived from this section, except reasonable administrative costs, shall be used  
10 solely for the purposes of the Missouri Fox Trotting Horse Breed Association. Any member of  
11 the Missouri Fox Trotting Horse Breed Association may annually apply for the use of the  
12 emblem.

13 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
14 to the Missouri Fox Trotting Horse Breed Association, the organization shall issue to the vehicle  
15 owner, without further charge, an emblem-use authorization statement, which shall be presented  
16 by the owner to the department of revenue at the time of registration of a motor vehicle. Upon  
17 presentation of the annual statement[,] and payment of [a fifteen dollar] **the fee required for**  
18 **personalized license plates under section 301.144** in addition to the **regular** registration [fee]

19 **fees and presentation of documents** ~~[which may be]~~ required by law, the department of revenue  
20 shall issue to the vehicle owner a personalized license plate which shall bear the emblem of the  
21 Missouri Fox Trotting Horse Breed Association and shall bear the words "FOX TROTTER -  
22 STATE HORSE" in place of the words "SHOW-ME STATE". Notwithstanding the provisions  
23 of section 301.144, no additional fee shall be charged for the personalization of license plates  
24 pursuant to this section. Such license plates shall be made with fully reflective material with a  
25 common color scheme and design, shall be clearly visible at night, and shall be aesthetically  
26 attractive, as prescribed by section 301.130.

27 3. A vehicle owner, who was previously issued a plate with the Missouri Fox Trotting  
28 Horse Breed Association emblem authorized by this section but who does not provide an  
29 emblem-use authorization statement at a subsequent time of registration, shall be issued a new  
30 plate which does not bear the Missouri Fox Trotting Horse Breed Association emblem, as  
31 otherwise provided by law. The director of revenue shall make necessary rules and regulations  
32 for the administration of this section, and shall design all necessary forms required by this  
33 section. No rule or portion of a rule promulgated pursuant to the authority of this section shall  
34 become effective unless it has been promulgated pursuant to the provisions of chapter 536. Any  
35 rule or portion of a rule, as that term is defined in section 536.010, that is created under the  
36 authority delegated in this section shall become effective only if it complies with and is subject  
37 to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
38 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant  
39 to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are  
40 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed  
41 or adopted after August 28, 2004, shall be invalid and void.

301.3128. 1. Any person, as defined by subsection 3 of this section, may apply for  
2 special license plates for any motor vehicle such person owns, either solely or jointly, other than  
3 an apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four  
4 thousand pounds gross weight. Any person desiring a special license plate as provided by this  
5 section shall make an application for the special license plates on a form provided by the director  
6 of revenue and furnish proof of eligibility as the director may require.

7 2. Upon payment of ~~[a fifteen dollar]~~ **the fee required for personalized license plates**  
8 **under section 301.144** in addition to the **regular** registration ~~[fee]~~ **fees** and ~~[other]~~ **presentation**  
9 **of documents** ~~[which may be]~~ required by law, the department of revenue shall issue to the  
10 vehicle owner a personalized license plate which shall bear an insignia depicting a yellow rose  
11 superimposed over the outline of a badge and shall bear the words "TO PROTECT AND  
12 SERVE" in the place of the words "SHOW-ME STATE". Such license plates shall be made  
13 with fully reflective material with a common color scheme and design, shall be clearly visible



14 at night, and shall be aesthetically attractive, as prescribed by section 301.130. Notwithstanding  
15 the provisions of section 301.144, no additional fee shall be charged for the personalization of  
16 license plates pursuant to this section.

17 3. As used in this section the term “person” shall mean:

18 (1) A person wounded in the line of duty as a peace officer; or

19 (2) A surviving spouse, parent, brother, sister, or adult child, including an adopted child  
20 or stepchild, of a person killed in the line of duty as a peace officer.

21 4. As used in this section, the term peace officer has the same meaning assigned by  
22 section 590.010.

23 5. The director may consult with any organization which represents the interests of any  
24 person, as defined in subsection 3 of this section when formulating the design for the special  
25 license plate described in this section.

26 6. The director of revenue shall make necessary rules and regulations for the  
27 administration of this section, and shall design all necessary forms required by this section. Any  
28 rule or portion of a rule, as that term is defined in section 536.010, that is created under the  
29 authority delegated in this section shall become effective only if it complies with and is subject  
30 to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
31 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant  
32 to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are  
33 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed  
34 or adopted after August 28, 2004, shall be invalid and void.

301.3129. 1. Any person, as defined by subsection 3 of this section, may apply for  
2 special license plates for any motor vehicle such person owns, either solely or jointly, other than  
3 an apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four  
4 thousand pounds gross weight. Any person desiring a special license plate as provided by this  
5 section shall make an application for the special license plates on a form provided by the director  
6 of revenue and furnish proof of eligibility as the director may require.

7 2. Upon payment of ~~[a fifteen dollar]~~ **the fee required for personalized license plates**  
8 **under section 301.144** in addition to the **regular** registration ~~[fee]~~ **fees** and ~~[other]~~ **presentation**  
9 **of documents** ~~[which may be]~~ required by law, the department of revenue shall issue to the  
10 vehicle owner a personalized license plate which shall bear an insignia designed by the director  
11 or the director’s designee and shall bear the words “FIREFIGHTERS MEMORIAL” in place of  
12 the words “SHOW-ME STATE”. Such license plates shall be made with fully reflective material  
13 with a common color scheme and design, shall be clearly visible at night, and shall be  
14 aesthetically attractive, as prescribed by section 301.130. Notwithstanding the provisions of

15 section 301.144, no additional fee shall be charged for the personalization of license plates  
16 pursuant to this section.

17 3. As used in this section the term "person" shall mean:

18 (1) A person wounded in the line of duty as a firefighter; or

19 (2) A surviving spouse, parent, brother, sister, or adult child, including an adopted child  
20 or stepchild, of a person killed in the line of duty as a firefighter.

21 4. The director of revenue shall make necessary rules and regulations for the  
22 administration of this section, and shall design all necessary forms required by this section. Any  
23 rule or portion of a rule, as that term is defined in section 536.010, that is created under the  
24 authority delegated in this section shall become effective only if it complies with and is subject  
25 to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
26 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant  
27 to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are  
28 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed  
29 or adopted after August 28, 2004, shall be invalid and void.

301.3130. 1. Any member of the Missouri Association of State Troopers Emergency  
2 Relief Society, after an annual payment of an emblem-use authorization fee to the Missouri  
3 Association of State Troopers Emergency Relief Society, may receive special license plates for  
4 any motor vehicle the member owns, either solely or jointly, other than an apportioned motor  
5 vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross  
6 weight. The Missouri Association of State Troopers Emergency Relief Society hereby authorizes  
7 the use of its official emblem to be affixed on multiyear personalized license plates within the  
8 plate area prescribed by the director of revenue as provided in this section. Any contribution to  
9 the Missouri Association of State Troopers Emergency Relief Society derived from this section,  
10 except reasonable administrative costs, shall be used solely for the purposes of the Missouri  
11 Association of State Troopers Emergency Relief Society. Any member of the Missouri  
12 Association of State Troopers Emergency Relief Society may annually apply for the use of the  
13 emblem.

14 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
15 to the Missouri Association of State Troopers Emergency Relief Society, the Missouri  
16 Association of State Troopers Emergency Relief Society shall issue to the vehicle owner, without  
17 further charge, an emblem-use authorization statement, which shall be presented by the vehicle  
18 owner to the director of revenue at the time of registration. Upon presentation of the annual  
19 statement and payment of ~~a fifteen dollar~~ **the fee required for personalized license plates**  
20 **under section 301.144** in addition to the regular registration fees[,] and presentation of ~~any~~  
21 documents ~~[which may be]~~ required by law, the director of revenue shall issue to the vehicle

owner a special license plate which shall bear the emblem of the Missouri Association of State Troopers Emergency Relief Society and the words "The MASTERS" in place of the words "SHOW-ME STATE". Such license plates shall be made with fully reflective material with a common color scheme and design of the standard license plate, shall be clearly visible at night, shall have a reflective white background in the area of the plate configuration, and shall be aesthetically attractive, as prescribed by section 301.130. Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the personalization of license plates pursuant to this section.

3. A vehicle owner who was previously issued a plate with the Missouri Association of State Troopers Emergency Relief Society emblem authorized by this section, but who does not provide an emblem-use authorization statement at a subsequent time of registration, shall be issued a new plate which does not bear the Missouri Association of State Troopers Emergency Relief Society emblem, as otherwise provided by law.

4. The director of revenue shall make necessary rules and regulations for the enforcement of this section, and shall design all necessary forms required by this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid and void.

301.3131. 1. Any member of Optimist International may receive special license plates as prescribed by this section, for any motor vehicle such person owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight, after an annual payment of an emblem-use authorization fee to Optimist International of which the person is a member. Optimist International hereby authorizes the use of its official emblem to be affixed on multiyear personalized license plates as provided in this section. Any contribution to Optimist International derived from this section, except reasonable administrative costs, shall be used solely for the purposes of Optimist International. Any member of Optimist International may annually apply for the use of the emblem.

2. Upon annual application and payment of a twenty-five dollar emblem-use contribution to Optimist International, the organization shall issue to the vehicle owner, without further charge, an emblem-use authorization statement, which shall be presented by the owner to the department of revenue at the time of registration of a motor vehicle. Upon presentation of the

15 annual statement[;] **and** payment of [~~a fifteen-dollar~~] **the fee required for personalized license**  
16 **plates under section 301.144** in addition to the **regular** registration [~~fee~~] **fees and presentation**  
17 **of** documents [~~which may be~~] required by law, the department of revenue shall issue to the  
18 vehicle owner a personalized license plate which shall bear the emblem of Optimist International  
19 and shall have the words "FRIEND OF YOUTH" in place of the words "SHOW-ME STATE".  
20 Such license plates shall be made with fully reflective material with a common color scheme and  
21 design, shall be clearly visible at night, and shall be aesthetically attractive, as prescribed by  
22 section 301.130. Notwithstanding the provisions of section 301.144, no additional fee shall be  
23 charged for the personalization of license plates pursuant to this section.

24         3. A vehicle owner, who was previously issued a plate with the Optimist International  
25 emblem authorized by this section but who does not provide an emblem-use authorization  
26 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
27 the Optimist International emblem, as otherwise provided by law. The director of revenue shall  
28 make necessary rules and regulations for the administration of this section, and shall design all  
29 necessary forms required by this section. No rule or portion of a rule promulgated pursuant to  
30 the authority of this section shall become effective unless it has been promulgated pursuant to  
31 the provisions of chapter 536.

301.3132. 1. Any member of or designated by the Missouri Society of Professional  
2 Engineers may receive special license plates as prescribed by this section, for any motor vehicle  
3 such person owns, either solely or jointly, other than an apportioned motor vehicle or a  
4 commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight, after  
5 an annual payment of an emblem-use authorization fee to the Missouri Society of Professional  
6 Engineers Educational Foundation. The Missouri Society of Professional Engineers hereby  
7 authorizes the use of its official emblem to be affixed on multiyear personalized license plates  
8 as provided in this section. Any contribution to the Missouri Society of Professional Engineers  
9 Educational Foundation derived from this section, except reasonable administrative costs, shall  
10 be used solely for the purposes of the Missouri Society of Professional Engineers Educational  
11 Foundation and shall be deposited into the society's educational fund. Any member of or person  
12 designated by the Missouri Society of Professional Engineers may annually apply for the use of  
13 the emblem.

14         2. Upon annual application and annual payment of a twenty-five dollar emblem-use  
15 contribution to the Missouri Society of Professional Engineers Educational Foundation, the  
16 organization shall issue to the vehicle owner, without further charge, an emblem-use  
17 authorization statement, which shall be presented by the owner to the department of revenue at  
18 the time of registration of a motor vehicle. Upon presentation of the annual statement[;] **and**  
19 payment of [~~a fifteen-dollar~~] **the fee required for personalized license plates under section**

20 **301.144** in addition to the **regular** registration [~~fee~~] **fees** and **presentation of** documents [~~which~~  
21 ~~may be~~] required by law, the department of revenue shall issue to the vehicle owner a  
22 personalized license plate which shall bear the emblem of the Missouri Society of Professional  
23 Engineers and the words "MISSOURI SOCIETY OF PROFESSIONAL ENGINEERS" in place  
24 of the words "SHOW-ME STATE". Such license plates shall be made with fully reflective  
25 material with a common color scheme and design, shall be clearly visible at night, and shall be  
26 aesthetically attractive, as prescribed by section 301.130. Notwithstanding the provisions of  
27 section 301.144, no additional fee shall be added or charged for the personalization of license  
28 plates issued pursuant to this section.

29 3. A vehicle owner, who was previously issued a plate with the Missouri Society of  
30 Professional Engineers' emblem authorized by this section but who does not provide an  
31 emblem-use authorization statement at the subsequent time of registration, shall be issued a new  
32 plate which does not bear the Missouri Society of Professional Engineers' emblem, as otherwise  
33 provided by law.

34 4. The director of the department of revenue shall make necessary rules and regulations  
35 for the administration of this section, and shall design all necessary forms required by this  
36 section. No rule or portion of a rule promulgated pursuant to the authority of this section shall  
37 become effective unless it has been promulgated pursuant to the provisions of chapter 536. Any  
38 rule or portion of a rule, as that term is defined in section 536.010, that is created under the  
39 authority delegated in this section shall become effective only if it complies with and is subject  
40 to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
41 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant  
42 to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are  
43 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed  
44 or adopted after August 28, 2004, shall be invalid and void.

301.3133. 1. Any vehicle owner, after an annual contribution to the Missouri Travel  
2 Council, may receive special license plates commemorating the bicentennial anniversary of the  
3 Lewis and Clark expedition for any motor vehicle the member owns, either solely or jointly,  
4 other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of  
5 twenty-four thousand pounds gross weight. The Missouri Travel Council, in conjunction with  
6 the department of revenue, shall design the Lewis and Clark bicentennial special license plate.  
7 The background of the plate shall depict a full-color image, covering the entire plate, and  
8 lightened across two-thirds of the area so as not to hinder the readability of the license plate  
9 registration number. Such license plates shall be made with fully reflective material, shall be  
10 clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.

11           2. Upon making a twenty-five dollar contribution to the Missouri Travel Council, the  
12 motor vehicle owner may apply for the special license plate commemorating the bicentennial  
13 anniversary of the Lewis and Clark expedition. If the contribution is made directly to the  
14 Missouri Travel Council, the Missouri Travel Council shall issue the individual making the  
15 contribution a receipt, verifying the contribution, that may be used to apply for the Lewis and  
16 Clark special license plate. If the contribution is made directly to the director of revenue, the  
17 director shall note the contribution and the owner may then apply for the Lewis and Clark plate.  
18 The applicant for such special license plate ~~[must]~~ **shall** pay a ~~[fifteen-dollar]~~ fee **equal to the**  
19 **fee required for personalized license plates under section 301.144** in addition to the regular  
20 registration fees and present any other documentation required by law for each set of Lewis and  
21 Clark plates issued pursuant to this section. Notwithstanding the provisions of section 301.144,  
22 no additional fee shall be charged for the personalization of license plates issued pursuant to this  
23 section.

24           3. The director of revenue may promulgate rules and regulations for the administration  
25 of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
26 created under the authority delegated in this section shall become effective only if it complies  
27 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.  
28 This section and chapter 536 are nonseverable, and if any of the powers vested with the general  
29 assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and  
30 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and  
31 any rule proposed or adopted after August 28, 2004, shall be invalid and void.

32           4. A vehicle owner who was previously issued a Lewis and Clark special license plate  
33 pursuant to this section, but does not provide a receipt evidencing a contribution to the Missouri  
34 Travel Council or make a contribution directly to the department of revenue at a subsequent time  
35 of registration, shall be issued a new license plate which does not commemorate the bicentennial  
36 anniversary of the Lewis and Clark expedition. The director of revenue shall make necessary  
37 rules and regulations for the enforcement of this section, and shall design all necessary forms  
38 required by this section.

301.3137. 1. Any current member or alumnus of the Alpha Phi Omega organizations  
2 at any college or university within this state may apply for special motor vehicle license plates  
3 for any motor vehicle such person owns, either solely or jointly, other than an apportioned motor  
4 vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross  
5 weight, after an annual payment of an emblem-use authorization fee to Alpha Phi Omega. Alpha  
6 Phi Omega hereby authorizes the use of their official emblem to be affixed on multiyear  
7 personalized license plates as provided in this section. Any contribution to Alpha Phi Omega  
8 derived from this section, except reasonable administrative costs, shall be used solely for the

9 purposes of that organization. Any member or alumnus of Alpha Phi Omega may annually apply  
10 for the use of the organization's emblem.

11 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
12 to Alpha Phi Omega, the organization shall issue to the vehicle owner, without further charge,  
13 an emblem-use authorization statement, which shall be presented by the owner to the department  
14 of revenue at the time of registration of a motor vehicle. Upon presentation of the annual  
15 statement~~[,]~~ **and payment of [a fifteen dollar] the fee required for personalized license plates**  
16 **under section 301.144** in addition to the **regular** registration ~~[fee]~~ **fees and presentation of**  
17 documents ~~[which may be]~~ required by law, the department of revenue shall issue to the vehicle  
18 owner a personalized license plate which shall bear the emblem of Alpha Phi Omega and the  
19 words "ALPHA PHI OMEGA" shall replace the words "SHOW-ME STATE". Such license  
20 plates shall be made with fully reflective material with a common color scheme and design, shall  
21 be clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.  
22 Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the  
23 personalization of license plates pursuant to this section.

24 3. A vehicle owner, who was previously issued a plate with the Alpha Phi Omega  
25 emblem authorized by this section but who does not provide an emblem-use authorization  
26 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
27 the Alpha Phi Omega emblem, as otherwise provided by law. The director of revenue shall make  
28 necessary rules and regulations for the administration of this section, and shall design all  
29 necessary forms required by this section. Any rule or portion of a rule, as that term is defined  
30 in section 536.010, that is created under the authority delegated in this section shall become  
31 effective only if it complies with and is subject to all of the provisions of chapter 536 and, if  
32 applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the  
33 powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective  
34 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of  
35 rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid  
36 and void.

301.3139. 1. Any Boy Scout of appropriate age as prescribed by law or parent of a Boy  
2 Scout may receive special license plates as prescribed by this section, for any motor vehicle such  
3 person owns, either solely or jointly, other than an apportioned motor vehicle or a commercial  
4 motor vehicle licensed in excess of twenty-four thousand pounds gross weight, after an annual  
5 payment of an emblem-use authorization fee to the Boy Scouts of America Council of which the  
6 person is a member or the parent of a member. The Boy Scouts of America hereby authorizes  
7 the use of its official emblem to be affixed on multiyear personalized license plates as provided  
8 in this section. Any contribution to the Boy Scouts of America derived from this section, except

9 reasonable administrative costs, shall be used solely for the purposes of the Boy Scouts of  
10 America. Any Boy Scout or parent of a Boy Scout may annually apply for the use of the emblem  
11 and pay the twenty-five dollar emblem-use authorization fee at any local district council in the  
12 state.

13         2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
14 to the Boy Scouts of America, the organization shall issue to the vehicle owner, without further  
15 charge, an emblem-use authorization statement, which shall be presented by the owner to the  
16 department of revenue at the time of registration of a motor vehicle. Upon presentation of the  
17 annual statement~~[,]~~ and payment of ~~[a fifteen-dollar]~~ **the fee required for personalized license**  
18 **plates under section 301.144** in addition to the **regular** registration ~~[fee]~~ **fees and presentation**  
19 **of documents** ~~[which may be]~~ required by law, the department of revenue shall issue to the  
20 vehicle owner a personalized license plate which shall bear the emblem of the Boy Scouts of  
21 America and the words "BOY SCOUTS OF AMERICA" in place of the words "SHOW-ME  
22 STATE". Such license plates shall be made with fully reflective material with a common color  
23 scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as  
24 prescribed by section 301.130. Notwithstanding the provisions of section 301.144, no additional  
25 fee shall be charged for the personalization of license plates pursuant to this section.

26         3. A vehicle owner, who was previously issued a plate with the Boy Scouts of America  
27 emblem authorized by this section but who does not provide an emblem-use authorization  
28 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
29 the Boy Scouts of America emblem, as otherwise provided by law. The director of revenue shall  
30 make necessary rules and regulations for the administration of this section, and shall design all  
31 necessary forms required by this section. No rule or portion of a rule promulgated pursuant to  
32 the authority of this section shall become effective unless it has been promulgated pursuant to  
33 the provisions of chapter 536. Any rule or portion of a rule, as that term is defined in section  
34 536.010, that is created under the authority delegated in this section shall become effective only  
35 if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section  
36 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the  
37 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove  
38 and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority  
39 and any rule proposed or adopted after August 28, 2004, shall be invalid and void.

301.3141. 1. Any parent or sibling who has had a member of his or her immediate  
2 family die in the line of duty while serving in the U.S. Armed Forces, after making an annual  
3 payment described in subsection 2 of this section to the Veterans of Foreign Wars Department  
4 of Missouri and paying all applicable registration fees, may receive special license plates for any  
5 motor vehicle the person owns, either solely or jointly, other than an apportioned motor vehicle



6 or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight.  
7 The Veterans of Foreign Wars Department of Missouri, in conjunction with the director of the  
8 department of revenue, shall design the special license plate. Any immediate family member of  
9 a fallen soldier may apply annually for the use of the emblem.

10 2. Upon making a twenty-five dollar contribution to the Veterans of Foreign Wars  
11 Department of Missouri, the motor vehicle owner may apply for the special license plate  
12 described in this section. If the contribution is made directly to the Veterans of Foreign Wars  
13 Department of Missouri, the Veterans of Foreign Wars Department of Missouri shall issue the  
14 individual making the contribution a receipt, verifying the contribution, that may be used to  
15 apply for the special license plate. If the contribution is made directly to the director of revenue,  
16 the director shall note the contribution, and the owner then may apply for the special license  
17 plate. All contribution fees shall be remitted to the Veterans of Foreign Wars Department of  
18 Missouri.

19 3. Upon presentation of the receipt described in subsection 2 of this section or payment  
20 of the twenty-five dollar contribution directly to the department of revenue, payment of [~~a fifteen~~  
21 ~~dollar~~] **the fee required for personalized license plates under section 301.144** in addition to  
22 the regular registration fees, presentation of any documents [~~that may be~~] required by law, and  
23 any proof that the applicant's family member died in the line of duty while serving in the United  
24 States Armed Forces as the director may require, the director of revenue shall issue to the vehicle  
25 owner a special license plate that shall bear the emblem of a five-pointed star and the words  
26 "SOME GAVE ALL" in place of the words "SHOW-ME STATE". Such license plates shall be  
27 made with fully reflective material with a common color scheme and design of the standard  
28 license plate, shall be clearly visible at night, shall have a reflective white background in the area  
29 of the plate configuration, and shall be aesthetically attractive, as prescribed by section 301.130.  
30 Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the  
31 personalization of license plates under this section.

32 4. A vehicle owner who previously was issued a special license plate authorized by this  
33 section, but who does not provide a receipt as described under subsection 2 of this section at a  
34 subsequent time of registration, shall be issued a new plate that does not bear the emblem  
35 described in this section, as otherwise provided by law. The director of revenue shall make  
36 necessary rules and regulations for the enforcement of this section and shall design all necessary  
37 forms required by this section. Any rule or portion of a rule, as that term is defined in section  
38 536.010, that is created under the authority delegated in this section shall become effective only  
39 if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section  
40 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the  
41 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove

42 and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority  
43 and any rule proposed or adopted after August 28, 2006, shall be invalid and void.

44 5. The provisions of section 301.3150 shall not apply to the specialized license plate  
45 created under this section.

301.3143. 1. Any current member or alumnus of the Delta Tau Delta organization at any  
2 college or university within this state may apply for special motor vehicle license plates for any  
3 motor vehicle such person owns, either solely or jointly, other than an apportioned motor vehicle  
4 or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight,  
5 after an annual payment of an emblem-use authorization fee to the appropriate organization.  
6 Delta Tau Delta hereby authorizes the use of their official emblem to be affixed on multiyear  
7 personalized license plates as provided in this section. Any contribution to Delta Tau Delta  
8 derived from this section, except reasonable administrative costs, shall be used solely for the  
9 purposes of the organization. Any member of Delta Tau Delta may annually apply for the use  
10 of the organization's emblem.

11 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
12 to Delta Tau Delta, the organization shall issue to the vehicle owner, without further charge, an  
13 emblem-use authorization statement, which shall be presented by the owner to the department  
14 of revenue at the time of registration of a motor vehicle. Upon presentation of the annual  
15 statement~~[,]~~ and payment of ~~[a fifteen dollar]~~ **the fee required for personalized license plates**  
16 **under section 301.144** in addition to the **regular** registration ~~[fee,]~~ **fees and presentation of**  
17 **documents** ~~[which may be]~~ required by law, the department of revenue shall issue to the vehicle  
18 owner a personalized license plate which shall bear the emblem of Delta Tau Delta and shall bear  
19 the words "DELTA TAU DELTA" in place of the words "SHOW-ME STATE". Such license  
20 plates shall be made with fully reflective material with a common color scheme and design, shall  
21 be clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.  
22 Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the  
23 personalization of license plates pursuant to this section.

24 3. A vehicle owner, who was previously issued a plate with the Delta Tau Delta emblem  
25 authorized by this section but who does not provide an emblem-use authorization statement at  
26 a subsequent time of registration, shall be issued a new plate which does not bear the Delta Tau  
27 Delta emblem, as otherwise provided by law. The director of revenue shall make necessary rules  
28 and regulations for the administration of this section, and shall design all necessary forms  
29 required by this section. Any rule or portion of a rule, as that term is defined in section 536.010,  
30 that is created under the authority delegated in this section shall become effective only if it  
31 complies with and is subject to all of the provisions of chapter 536 and, if applicable, section  
32 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the

33 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove  
34 and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority  
35 and any rule proposed or adopted after August 28, 2004, shall be invalid and void.

301.3144. 1. Any person may receive special license plates as prescribed by this section,  
2 for any motor vehicle such person owns, either solely or jointly, other than an apportioned motor  
3 vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross  
4 weight, after an annual contribution of an emblem-use authorization fee to Camp Quality of  
5 Missouri. Any contribution given pursuant to this section shall be designated for the sole use  
6 of providing scholarships to children with cancer who are residents of the state of Missouri for  
7 attendance at any summer camp conducted by Camp Quality in the state of Missouri. Camp  
8 Quality of Missouri hereby authorizes the use of its official emblem to be affixed on single-year  
9 or multiyear personalized license plates as provided in this section. Any person may annually  
10 or biennially apply for the use of the emblem.

11 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
12 to Camp Quality of Missouri, that organization shall issue to the vehicle owner, without further  
13 charge, an emblem-use authorization statement, which shall be presented by the owner to the  
14 department of revenue at the time of registration of a motor vehicle. Upon presentation of the  
15 annual or biennial statement[,] and payment of [~~a fifteen-dollar~~] the fee[,] **required for**  
16 **personalized license plates under section 301.144** in addition to the **regular** registration fees[,]  
17 and presentation of [~~other~~] documents [~~which may be~~] required by law, the department of  
18 revenue shall issue to the vehicle owner a personalized license plate which shall bear the emblem  
19 of Camp Quality of Missouri and shall bear the words "CAMP QUALITY-FUN FOR KIDS  
20 WITH CANCER" in the place of the words "SHOW-ME STATE". Such license plates shall be  
21 made with fully reflective material with a common color scheme and design, shall be clearly  
22 visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.  
23 Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the  
24 personalization of license plates pursuant to this section.

25 3. A vehicle owner, who was previously issued a plate with the Camp Quality of  
26 Missouri emblem authorized by this section but who does not provide an emblem-use  
27 authorization statement at a subsequent time of registration, shall be issued a new plate which  
28 does not bear the Camp Quality of Missouri emblem, as otherwise provided by law.

29 4. The director of the department of revenue shall make necessary rules and regulations  
30 for the administration of this section, and shall design all necessary forms required by this  
31 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created  
32 under the authority delegated in this section shall become effective only if it complies with and  
33 is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section

34 and chapter 536 are nonseverable and if any of the powers vested with the general assembly  
35 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule  
36 are subsequently held unconstitutional, then the grant of rulemaking authority and any rule  
37 proposed or adopted after August 28, 2004, shall be invalid and void.

301.3145. 1. Any supporter of the American Heart Association of appropriate age as  
2 prescribed by law may receive special license plates as prescribed by this section, for any motor  
3 vehicle such person owns, either solely or jointly, other than an apportioned motor vehicle or a  
4 commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight, after  
5 an annual payment of an emblem-use authorization fee to the American Heart Association of  
6 which the person is a supporter. The American Heart Association hereby authorizes the use of  
7 its official emblem red dress icon to be affixed on multiyear personalized license plates as  
8 provided in this section. Any contribution to the American Heart Association derived from this  
9 section, except reasonable administrative costs, shall be used solely for the purposes of the  
10 American Heart Association. Any supporter of the American Heart Association may annually  
11 apply for the use of the emblem and pay the twenty-five dollar emblem-use authorization fee at  
12 any local district council in the state.

13 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
14 to the American Heart Association, the organization shall issue to the vehicle owner, without  
15 further charge, an emblem-use authorization statement, which shall be presented by the owner  
16 to the department of revenue at the time of registration of a motor vehicle. Upon presentation  
17 of the annual statement~~[-]~~ and payment of ~~[a fifteen-dollar]~~ **the fee required for personalized**  
18 **license plates under section 301.144** in addition to the **regular** registration ~~[fee] fees~~ and  
19 **presentation of** documents ~~[which may be]~~ required by law, the department of revenue shall  
20 issue to the vehicle owner a personalized license plate which shall bear the emblem of the red  
21 dress icon on the left side of the plate and the words "WINNING WOMEN" shall replace the  
22 words "SHOW-ME STATE". Such license plates shall be made with fully reflective material  
23 with a common color scheme and design, shall be clearly visible at night, and shall be  
24 aesthetically attractive, as prescribed by section 301.130. Notwithstanding the provisions of  
25 section 301.144, no additional fee shall be charged for the personalization of license plates  
26 pursuant to this section.

27 3. A vehicle owner, who was previously issued a plate with the red dress icon emblem  
28 authorized by this section but who does not provide an emblem-use authorization statement at  
29 a subsequent time of registration, shall be issued a new plate which does not bear the red dress  
30 icon emblem, as otherwise provided by law. The director of revenue shall make necessary rules  
31 and regulations for the administration of this section. Any rule or portion of a rule, as that term  
32 is defined in section 536.010, that is created under the authority delegated in this section shall

33 become effective only if it complies with and is subject to all of the provisions of chapter 536  
34 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of  
35 the powers vested with the general assembly pursuant to chapter 536 to review, to delay the  
36 effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the  
37 grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be  
38 invalid and void.

301.3146. 1. Any member of the search and rescue council of Missouri, after an annual  
2 payment of an emblem-use authorization fee to the search and rescue council of Missouri, may  
3 receive special license plates for any motor vehicle the member owns, either solely or jointly,  
4 other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of  
5 twenty-four thousand pounds gross weight. The search and rescue council of Missouri hereby  
6 authorizes the use of its official emblem to be affixed on multiyear personalized license plates  
7 within the plate area prescribed by the director of revenue and as provided in this section. Any  
8 contribution to the search and rescue council of Missouri derived from this section, except  
9 reasonable administrative costs, shall be used solely for the purposes of the search and rescue  
10 council of Missouri. Any member of the search and rescue council of Missouri may annually  
11 apply for the use of the emblem.

12 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
13 to the search and rescue council of Missouri, the search and rescue council of Missouri shall  
14 issue to the vehicle owner, without further charge, an emblem-use authorization statement, which  
15 shall be presented by the vehicle owner to the director of revenue at the time of registration.  
16 Upon presentation of the annual statement and payment of ~~[a fifteen dollar]~~ **the fee required for**  
17 **personalized license plates under section 301.144** in addition to the regular registration fees[,]  
18 and presentation of ~~[any]~~ documents ~~[which may be]~~ required by law, the director of revenue  
19 shall issue to the vehicle owner a special license plate which shall bear the emblem of the search  
20 and rescue council of Missouri and the words "SEARCH AND RESCUE" in place of the words  
21 "SHOW-ME-STATE". Such license plates shall be made with fully reflective material with a  
22 common color scheme and design of the standard license plate, shall be clearly visible at night,  
23 shall have a reflective white background in the area of the plate configuration, and shall be  
24 aesthetically attractive, as prescribed by section 301.130. Notwithstanding the provisions of  
25 section 301.144, no additional fee shall be charged for the personalization of license plates  
26 pursuant to this section.

27 3. A vehicle owner who was previously issued a plate with the search and rescue council  
28 of Missouri emblem authorized by this section, but who does not provide an emblem-use  
29 authorization statement at a subsequent time of registration, shall be issued a new plate which  
30 does not bear the search and rescue council of Missouri emblem, as otherwise provided by law.

31 The director of revenue shall make necessary rules and regulations for the enforcement of this  
32 section, and shall design all necessary forms required by this section.

301.3147. 1. Any current undergraduate or alumnus member of any chapter of Theta Chi  
2 Fraternity may apply for special motor vehicle license plates for any motor vehicle such person  
3 owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor  
4 vehicle licensed in excess of twenty-four thousand pounds gross weight, after an annual  
5 contribution of at least twenty-five dollars to the Foundation Chapter of Theta Chi Fraternity,  
6 Inc. Theta Chi Fraternity, Inc., hereby authorizes the use of their official emblem to be affixed  
7 on multiyear personalized license plates as provided in this section. Any contribution to Theta  
8 Chi Fraternity, Inc., derived from this section, except reasonable administrative costs, shall be  
9 used solely for the purposes of that organization. Any undergraduate or alumnus member of  
10 Theta Chi Fraternity, Inc., may annually apply for the use of the organization's emblem.

11 2. Upon annual application and payment of twenty-five dollars to the Foundation  
12 Chapter of Theta Chi Fraternity, Inc., the organization shall issue to the vehicle owner, without  
13 further charge, an emblem-use authorization statement, which shall be presented by the owner  
14 to the department of revenue at the time of registration of a motor vehicle. Upon presentation  
15 of the annual statement~~;~~ and payment of ~~[a fifteen-dollar]~~ **the fee required for personalized**  
16 **license plates under section 301.144** in addition to the **regular** registration ~~[fee]~~ **fees** and  
17 **presentation of documents** ~~[which may be]~~ required by law, the department of revenue shall  
18 issue to the vehicle owner a personalized license plate which shall bear the emblem of Theta Chi  
19 Fraternity, Inc., and shall bear the words "THETA CHI FRATERNITY" in the place of the  
20 words "SHOW-ME STATE". Such license plates shall be made with fully reflective material  
21 with a common color scheme and design, shall be clearly visible at night, and shall be  
22 aesthetically attractive, as prescribed by section 301.130. Notwithstanding the provisions of  
23 section 301.144, no additional fee shall be charged for personalization of license plates pursuant  
24 to this section.

25 3. A vehicle owner, who was previously issued a plate with the Theta Chi Fraternity,  
26 Inc., emblem authorized by this section but who does not provide an emblem-use authorization  
27 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
28 the Theta Chi Fraternity, Inc., emblem, as otherwise provided by law. The director of revenue  
29 shall make necessary rules and regulations for the administration of this section, and shall design  
30 all necessary forms required by this section. Any rule or portion of a rule, as that term is defined  
31 in section 536.010, that is created under the authority delegated in this section shall become  
32 effective only if it complies with and is subject to all of the provisions of chapter 536 and, if  
33 applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the  
34 powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective

35 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of  
36 rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid  
37 and void.

301.3150. 1. An organization, other than an organization seeking a special military  
2 license plate or a collegiate or university plate, that seeks authorization to establish a new  
3 specialty license plate shall initially petition the department of revenue by submitting the  
4 following:

5 (1) An application in a form prescribed by the director for the particular specialty license  
6 plate being sought, describing the proposed specialty license plate in general terms and have a  
7 sponsor of at least one current member of the general assembly in the same legislative session  
8 in which the application is reviewed pursuant to subsection 5 of section 21.795. The application  
9 may contain written testimony for support of this specialty plate;

10 (2) Each application submitted pursuant to this section shall be accompanied by a list  
11 of at least two hundred potential applicants who plan to purchase the specialty plate if the  
12 specialty plate is approved pursuant to this section;

13 (3) An application fee, not to exceed five thousand dollars, to defray the department's  
14 cost for issuing, developing and programming the implementation of the specialty plate, if  
15 authorized; and

16 (4) All moneys received by the department of revenue, for the reviewing and  
17 development of specialty plates shall be deposited in the state treasury to the credit of the  
18 "Department of Revenue Specialty Plate Fund" which is hereby created. The state treasurer shall  
19 be custodian of the fund and shall make disbursements from the fund requested by the Missouri  
20 director of revenue for personal services, expenses, and equipment required to prepare, review,  
21 develop, and disseminate a new specialty plate and process the two hundred applications to be  
22 submitted once the plate is approved and to refund deposits for the application of such specialty  
23 plate, if the application is not approved by the joint committee on transportation oversight and  
24 for no other purpose.

25 2. At the end of each state fiscal year, the director of revenue shall:

26 (1) Determine the amount of all moneys deposited into the department of revenue  
27 specialty plate fund;

28 (2) Determine the amount of disbursements from the department of revenue specialty  
29 plate fund which were made to produce the specialty plate and process the two hundred  
30 applications; and

31 (3) Subtract the amount of disbursements from the income figure referred to in  
32 subdivision (1) of this subsection and deliver this figure to the state treasurer.

33           3. The state treasurer shall transfer an amount of money equal to the figure provided by  
34 the director of revenue from the department of revenue specialty plate fund to the state highway  
35 department fund. An unexpended balance in the department of revenue specialty plate fund at  
36 the end of the biennium not exceeding twenty-five thousand dollars shall be exempt from the  
37 provisions of section 33.080 relating to transfer of unexpended balances to the general revenue  
38 fund.

39           4. The documents and fees required pursuant to this section shall be submitted to the  
40 department of revenue by July first prior to the next regular session of the general assembly to  
41 be approved or denied by the joint committee on transportation oversight during that legislative  
42 session.

43           5. The department of revenue shall give notice of any proposed specialty plate in a  
44 manner reasonably calculated to advise the public of such proposal. Reasonable notice shall  
45 include posting the proposal for the specialty plate on the department's official public website,  
46 and making available copies of the specialty plate application to any representative of the news  
47 media or public upon request and posting the application on a bulletin board or other prominent  
48 public place which is easily accessible to the public and clearly designated for that purpose at the  
49 principal office.

50           6. Adequate notice conforming with all the requirements of subsection 5 of this section  
51 shall be given not less than four weeks, exclusive of weekends and holidays when the facility is  
52 closed, after the submission of the application by the organization to the department of revenue.  
53 Written or electronic testimony in support or opposition of the proposed specialty plate shall be  
54 submitted to the department of revenue by November thirtieth of the year of filing of the original  
55 proposal. All written testimony shall contain the printed name, signature, address, phone  
56 number, and email address, if applicable, of the individual giving the testimony.

57           7. The department of revenue shall submit for approval all applications for the  
58 development of specialty plates to the joint committee on transportation oversight during a  
59 regular session of the general assembly for approval.

60           8. If the specialty license plate requested by an organization is approved by the joint  
61 committee on transportation oversight, the organization shall submit the proposed art design for  
62 the specialty license plate to the department as soon as practicable, but no later than sixty days  
63 after the approval of the specialty license plate. If the specialty license plate requested by the  
64 organization is not approved by the joint committee on transportation oversight, ninety-seven  
65 percent of the application fee shall be refunded to the requesting organization.

66           9. An emblem-use authorization fee may be charged by the organization prior to the  
67 issuance of an approved specialty plate. The organization's specialty plate proposal approved  
68 by the joint committee on transportation oversight shall state what fee is required to obtain such



69 statement and if such fee is required annually or biennially, if the applicant has a two-year  
70 registration. An organization applying for specialty plates shall authorize the use of its official  
71 emblem to be affixed on multiyear personalized license plates within the plate area prescribed  
72 by the director of revenue and as provided in this section. Any contribution to the organization  
73 derived from the emblem-use contribution, except reasonable administrative costs, shall be used  
74 solely for the purposes of the organization. Any member of the organization or nonmember, if  
75 applicable, may annually apply for the use of the emblem, if applicable.

76 10. The department shall begin production and distribution of each new specialty license  
77 plate within one year after approval of the specialty license plate by the joint committee on  
78 transportation oversight.

79 11. The department shall issue a specialty license plate to the owner who meets the  
80 requirements for issuance of the specialty plate for any motor vehicle such owner owns, either  
81 solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed  
82 in excess of twenty-four thousand pounds gross weight.

83 12. Each new or renewed application for an approved specialty license plate shall be  
84 made to the department of revenue, accompanied by an additional fee ~~[of fifteen dollars]~~ **equal**  
85 **to the fee required for personalized license plates under section 301.144** and the appropriate  
86 emblem-use authorization statement.

87 13. The appropriate registration fees, ~~[fifteen dollar]~~ specialty plate fee, processing fees  
88 and documents otherwise required for the issuance of registration of the motor vehicle as set  
89 forth by law must be submitted at the time the specialty plates are actually issued and renewed  
90 or as otherwise provided by law. However, no additional fee for the personalization of this plate  
91 shall be charged.

92 14. Once a specialty plate design is approved, a request for such plate may be made any  
93 time during a registration period. If a request is made for a specialty license plate to replace a  
94 current valid license plate, all documentation, credits, and fees provided for in this chapter when  
95 replacing a current license plate shall apply.

96 15. A vehicle owner who was previously issued a plate with an organization emblem  
97 authorized by this section, but who does not provide an emblem-use authorization statement at  
98 a subsequent time of registration if required, shall be issued a new plate which does not bear the  
99 organization's emblem, as otherwise provided by law.

100 16. Specialty license plates shall bear a design approved by the organization submitting  
101 the original application for approval by the joint committee on transportation oversight. The  
102 design shall be within the plate area prescribed by the director of revenue, and the designated  
103 organization's name or slogan shall be in place of the words "SHOW-ME STATE". Such  
104 license plates shall be made with fully reflective material with a common color scheme, shall be

105 clearly visible at night, shall have a reflective white background in the area of the plate  
106 configuration, and shall be aesthetically attractive, as prescribed by section 301.130 and as  
107 provided in this section. In addition to a design, the specialty license plates shall be in  
108 accordance with criteria and plate design set forth in this chapter.

109 17. The department is authorized to discontinue the issuance and renewal of a specialty  
110 license plate if the organization has stopped providing services and emblem-use authorization  
111 statements are no longer being issued by the organization. Such organizations shall notify the  
112 department immediately to discontinue the issuance of a specialty plate.

113 18. The organization that requested the specialty license plate shall not redesign the  
114 specialty personalized license plate unless such organization pays the director in advance all  
115 redesigned plate fees. All plate holders of such plates must pay the replacement fees prescribed  
116 in section 301.300 for the replacement of the existing specialty plate. All other applicable  
117 license plate fees in accordance with this chapter shall be required.

301.3154. Beginning January 1, 2005, the fee for any special license plate approved  
2 under section 21.795, sections 301.3150 and 301.3152, and this section shall be ~~fifteen dollars~~  
3 ~~for an annual registration and thirty dollars for a biennial registration~~ **equal to the fee required**  
4 **for personalized license plates under section 301.144** in addition to registration fees. The  
5 provisions of this section shall not apply to special military license plates. The fees for special  
6 military license plates shall be assessed as provided for by the statute creating such license plate  
7 except that no additional fee shall be charged for personalized military plates.

301.3161. 1. Notwithstanding any other provision of law to the contrary, any person  
2 may apply for special motor vehicle license plates for any motor vehicle such person owns, either  
3 solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed  
4 in excess of twenty-four thousand pounds gross weight, after an annual contribution of  
5 twenty-five dollars to the Cass County collector of revenue. Any contribution derived from this  
6 section, except reasonable administrative costs, shall be distributed within the county as follows:

- 7 (1) Seventy percent to public safety;
- 8 (2) Fifteen percent to the Cass County Historical Society; and
- 9 (3) Fifteen percent to the Cass County parks and recreation department.

10 2. Upon annual application and payment of twenty-five dollars to the Cass County  
11 collector of revenue, the county shall issue to the vehicle owner, without further charge, an  
12 emblem-use authorization statement, which shall be presented by the owner to the director of  
13 revenue at the time of registration of a motor vehicle. Upon presentation of the annual  
14 statement[,] **and payment of [a fifteen dollar] the fee required for personalized license plates**  
15 **under section 301.144** in addition to the **regular registration [fee] fees and presentation of**  
16 documents ~~[which may be]~~ required by law, the department of revenue shall issue to the vehicle

17 owner a specialty personalized license plate which shall bear the words “CASS COUNTY —  
18 THE BURNT DISTRICT” at the bottom of the plate in a manner prescribed by the director of  
19 revenue. Such license plates shall be yellow beginning at the top with the color fading into  
20 orange at the bottom and shall have a black decorative scroll on the left and right side of the plate  
21 configuration. The scrolls shall not be more than one inch in width or three and one-half inches  
22 in height. Such license plates shall be made with fully reflective material with a common color  
23 scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as  
24 prescribed by section 301.130. Notwithstanding the provisions of section 301.144, no additional  
25 fee shall be charged for personalization of license plates under this section.

26 3. A vehicle owner who was previously issued a plate with the emblem authorized by  
27 this section, but who does not provide an emblem-use authorization statement at a subsequent  
28 time of registration, shall be issued a new plate which does not bear the Cass County Burnt  
29 District emblem, as otherwise provided by law. The director of revenue shall make necessary  
30 rules and regulations for the enforcement of this section, and shall design all necessary forms  
31 required by this section.

32 4. Prior to the issuance of a specialty personalized plate authorized under this section,  
33 the department of revenue must be in receipt of an application, as prescribed by the director,  
34 which shall be accompanied by a list of at least two hundred potential applicants who plan to  
35 purchase the specialty personalized plate, the proposed art design for the specialty license plate,  
36 and an application fee, not to exceed five thousand dollars, to defray the department’s cost for  
37 issuing, developing, and programming the implementation of the specialty plate. Once the plate  
38 design is approved, the director of revenue shall not authorize the manufacture of the material  
39 to produce such specialized license plates with the individual seal, logo, or emblem until such  
40 time as the director has received two hundred applications, the ~~[fifteen dollar]~~ specialty plate fee  
41 per application, and emblem-use statements, if applicable, and other required documents or fees  
42 for such plates.

43 5. The specialty personalized plate shall not be redesigned unless the organization pays  
44 the director in advance for all redesigned plate fees for the plate established in this section. If  
45 a member chooses to replace the specialty personalized plate for the new design the member  
46 must pay the replacement fees prescribed in section 301.300 for the replacement of the existing  
47 specialty personalized plate. All other applicable license plate fees in accordance with this  
48 chapter shall be required.

301.3162. 1. Notwithstanding any other provision of law, any person, after an annual  
2 payment of an emblem-use fee to the Nixa Education Foundation, may receive personalized  
3 speciality license plates for any motor vehicle owned, either solely or jointly, other than an  
4 apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four

5 thousand pounds gross weight. The Nixa Education Foundation hereby authorizes the use of its  
6 official emblem to be affixed on multi-year personalized specialty license plates as provided in  
7 this section. Any contribution to the Nixa Education Foundation derived from this section,  
8 except reasonable administrative costs, shall be used solely for the purposes of the Nixa  
9 Education Foundation. Any person may annually apply for the use of the emblem.

10       2. Upon annual application and payment of a fifteen dollar emblem-use contribution to  
11 the Nixa Education Foundation, the Nixa Education Foundation shall issue to the vehicle owner,  
12 without further charge, an emblem-use authorization statement, which shall be presented by the  
13 vehicle owner to the director of revenue at the time of registration. Upon presentation of the  
14 annual emblem-use authorization statement and payment of ~~[a fifteen dollar]~~ **the fee required**  
15 **for personalized license plates under section 301.144** in addition to the regular registration  
16 fees~~[,]~~ and presentation of ~~[any]~~ documents ~~[which may be]~~ required by law, the director of  
17 revenue shall issue to the vehicle owner a personalized specialty license plate which shall bear  
18 the emblem of the Nixa Education Foundation. Such license plates shall be made with fully  
19 reflective material with a common color scheme and design, shall be clearly visible at night, and  
20 shall be aesthetically attractive, as prescribed by section 301.130. In addition, upon each set of  
21 license plates shall be inscribed, in lieu of the words "SHOW-ME STATE", the words "NIXA  
22 EDUCATION FOUNDATION". Notwithstanding the provisions of section 301.144, no  
23 additional fee shall be charged for the personalized specialty plates issued under this section.

24       3. A vehicle owner who was previously issued a plate with the Nixa Education  
25 Foundation's emblem authorized by this section, but who does not provide an emblem-use  
26 authorization statement at a subsequent time of registration, shall be issued a new plate which  
27 does not bear the Nixa Education Foundation's emblem, as otherwise provided by law. The  
28 director of revenue shall make necessary rules and regulations for the enforcement of this  
29 section, and shall design all necessary forms required by this section.

30       4. Prior to the issuance of a Nixa Education Foundation specialty plate authorized under  
31 this section, the department of revenue must be in receipt of an application, as prescribed by the  
32 director, which shall be accompanied by a list of at least two hundred potential applicants who  
33 plan to purchase the specialty plate, the proposed art design for the specialty license plate, and  
34 an application fee, not to exceed five thousand dollars, to defray the department's cost for  
35 issuing, developing, and programming the implementation of the specialty plate. Once the plate  
36 design is approved, the director of revenue shall not authorize the manufacture of the material  
37 to produce such personalized specialty license plates with the individual seal, logo, or emblem  
38 until such time as the director has received two hundred applications, the ~~[fifteen dollar]~~  
39 specialty plate fee per application, and emblem-use statements, if applicable, and other required  
40 documents or fees for such plates.

301.3163. Any person may apply for specialty personalized “Don’t Tread on Me” motor vehicle license plates for any motor vehicle such person owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight. Such person shall make application for the specialty personalized license plates on a form provided by the director of revenue. The director shall then issue specialty personalized license plates bearing letters or numbers or a combination thereof as determined by the director, with the words “DON’T TREAD ON ME” centered on the bottom one-fourth of the plate, in bold, all capital letters, and with lettering identical to the lettering used for the word “MISSOURI” on the regular state license plate. Such words shall be no smaller than forty-eight point type. Such plates shall be tiger yellow beginning at the top and bottom, with the color fading into white in the center. All numbers and letters shall be black. The left side shall contain a reproduction of the “Gadsden Snake” in black and white, with the snake to be three inches in height and two inches wide, and sitting on green grass that is two and one-quarter inches wide. Upon payment of ~~[a fifteen dollar]~~ **the fee required for personalized license plates under section 301.144** in addition to the regular registration fees[,] and presentation of ~~[any]~~ documents ~~[which may be]~~ required by law, the director of revenue shall issue to the vehicle owner a specialty personalized plate. Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the personalization of license plates issued under this section. Such license plates shall be made with fully reflective material with a common color scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130.

301.3165. 1. Any vehicle owner may apply for special “DARE TO DREAM” motor vehicle license plates as prescribed by this section for any motor vehicle such person owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight, after making an annual contribution of twenty-five dollars to the Martin Luther King, Jr. state celebration commission fund. If the contribution is made directly to the Martin Luther King, Jr. state celebration commission, the commission shall issue the individual making a contribution a receipt, verifying the contribution, that may be used to apply for the “DARE TO DREAM” license plate described in this section. If the contribution is made directly to the director of revenue, the director shall note the contribution and the owner may then apply for the “DARE TO DREAM” license plate. All contributions shall be credited to the Martin Luther King, Jr. state celebration commission fund as established in subsection 4 of this section and shall be used for the sole purpose of funding appropriate activities for the recognition and celebration of Martin Luther King, Jr. Day in Missouri.

15           2. Upon payment of a twenty-five dollar contribution to the Martin Luther King, Jr. state  
16 celebration commission fund as described in subsection 1 of this section[,] and the payment of  
17 ~~[a fifteen dollar]~~ **the fee required for personalized license plates under section 301.144** in  
18 addition to **the** regular registration fees[,] and ~~[the presentment]~~ **presentation** of ~~[other]~~  
19 documents ~~[which may be]~~ required by law, the director shall issue to the vehicle owner a  
20 specialty personalized license plate which shall bear the emblem of the Martin Luther King, Jr.  
21 state celebration commission and the words “DARE TO DREAM” at the bottom of the plate in  
22 a manner prescribed by the director of revenue. Such license plates shall be made with fully  
23 reflective material with a common color scheme and design of the standard license plate, shall  
24 be clearly visible at night, shall have a reflective white background in the area of the plate  
25 configuration, and shall be aesthetically attractive, as prescribed by section 301.130.  
26 Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the  
27 personalization of license plates issued pursuant to this section.

28           3. A vehicle owner who was previously issued a plate with words “DARE TO DREAM”  
29 as authorized by this section but who does not present proof of payment of an annual twenty-five  
30 dollar contribution to the Martin Luther King, Jr. state celebration commission fund at a  
31 subsequent time of registration shall be issued a new plate which does not bear the words  
32 “DARE TO DREAM”, as otherwise provided by law.

33           4. There is established in the state treasury the “Martin Luther King, Jr. State Celebration  
34 Commission Fund”. The state treasurer shall credit to and deposit in the fund all amounts  
35 received pursuant to this section, and any other amounts which may be received from grants,  
36 gifts, bequests, the federal government, or other sources granted or given for purposes of this  
37 section. The state treasurer shall be custodian of the fund. The fund shall be a dedicated fund  
38 and, upon appropriation, moneys in the fund shall be used solely for the sole purpose of funding  
39 appropriate activities for the recognition and celebration of Martin Luther King, Jr. Day in  
40 Missouri. Notwithstanding the provisions of section 33.080 to the contrary, any moneys  
41 remaining in the fund at the end of the biennium shall not revert to the credit of the general  
42 revenue fund. The state treasurer shall invest moneys in the fund in the same manner as other  
43 funds are invested. Any interest and moneys earned on such investments shall be credited to the  
44 fund.

45           5. The director shall consult with the Martin Luther King, Jr. state celebration  
46 commission and the office of administration when formulating the design for the special license  
47 plate described in this section. The director of revenue shall make necessary rules and  
48 regulations for the enforcement of this section, and shall design all necessary forms required by  
49 this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
50 created under the authority delegated in this section shall become effective only if it complies

51 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.  
52 This section and chapter 536 are nonseverable and if any of the powers vested with the general  
53 assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and  
54 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and  
55 any rule proposed or adopted after August 28, 2012, shall be invalid and void.

301.3166. 1. Notwithstanding any other provision of law to the contrary, any member  
2 of the National Wild Turkey Federation, after an annual payment of an emblem-use fee to the  
3 National Wild Turkey Federation, may receive specialty personalized license plates for any  
4 motor vehicle the member owns, either solely or jointly, other than an apportioned motor vehicle  
5 or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight.  
6 The National Wild Turkey Federation hereby authorizes the use of its official emblem to be  
7 affixed on specialty personalized license plates within the plate area prescribed by the director  
8 of revenue and as provided in this section. Any contribution to the National Wild Turkey  
9 Federation derived from this section, except reasonable administrative costs, shall be used solely  
10 for the purposes of the National Wild Turkey Federation. Any member of the National Wild  
11 Turkey Federation may annually apply for the use of the emblem.

12 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
13 to the National Wild Turkey Federation, the National Wild Turkey Federation shall issue to the  
14 vehicle owner, without further charge, an emblem-use authorization statement, which shall be  
15 presented by the vehicle owner to the director of revenue at the time of registration. Upon  
16 presentation of the annual statement and payment of ~~[a fifteen dollar]~~ **the fee required for**  
17 **personalized license plates under section 301.144** in addition to the regular registration fees[;]  
18 and presentation of ~~[any]~~ documents ~~[which may be]~~ required by law, the director of revenue  
19 shall issue to the vehicle owner a specialty personalized license plate which shall bear the  
20 emblem of the National Wild Turkey Federation, and the words "National Wild Turkey  
21 Federation" at the bottom of the plate, in a manner prescribed by the director of revenue. Such  
22 license plates shall be made with fully reflective material with a common color scheme and  
23 design of the standard license plate, shall be clearly visible at night, shall have a reflective white  
24 background in the area of the plate configuration, and shall be aesthetically attractive, as  
25 prescribed by section 301.130. Notwithstanding the provisions of section 301.144, no additional  
26 fee shall be charged for the personalization of license plates issued pursuant to this section.

27 3. A vehicle owner who was previously issued a plate with the National Wild Turkey  
28 Federation's emblem authorized by this section, but who does not provide an emblem-use  
29 authorization statement at a subsequent time of registration, shall be issued a new plate which  
30 does not bear the National Wild Turkey Federation's emblem, as otherwise provided by law.

31 The director of revenue shall make necessary rules and regulations for the enforcement of this  
32 section, and shall design all necessary forms required by this section.

33 4. Prior to the issuance of a National Wild Turkey Federation specialty personalized  
34 plate authorized under this section the department of revenue must be in receipt of an  
35 application, as prescribed by the director, which shall be accompanied by a list of at least two  
36 hundred potential applicants who plan to purchase the specialty personalized plate, the proposed  
37 art design for the specialty license plate, and an application fee, not to exceed five thousand  
38 dollars, to defray the department's cost for issuing, developing, and programming the  
39 implementation of the specialty plate. Once the plate design is approved, the director of revenue  
40 shall not authorize the manufacture of the material to produce such specialized license plates  
41 with the individual seal, logo, or emblem until such time as the director has received two  
42 hundred applications, the ~~[fifteen-dollar]~~ specialty plate fee per application, and emblem use  
43 statements, if applicable, and other required documents or fees for such plates.

44 5. The specialty personalized plate shall not be redesigned unless the organization pays  
45 the director in advance for all redesigned plate fees for the plate established in this section. If  
46 a member chooses to replace the specialty personalized plate for the new design the member  
47 must pay the replacement fees prescribed in section 301.300 for the replacement of the existing  
48 specialty personalized plate. All other applicable license plates fees in accordance with this  
49 chapter shall be required.

301.3167. 1. Notwithstanding any other provision of law to the contrary, any person,  
2 after an annual payment of an emblem-use fee to the United States Olympic Committee, may  
3 receive specialty personalized license plates for any motor vehicle the member owns, either  
4 solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed  
5 in excess of twenty-four thousand pounds gross weight. The United States Olympic Committee  
6 hereby authorizes the use of its official emblem to be affixed on specialty license plates within  
7 the plate area prescribed by the director of revenue and as provided in this section. The  
8 twenty-five dollar emblem use contribution shall be split fifty percent to the Springfield Olympic  
9 community development program and fifty percent to the United States Olympic Committee.  
10 Any contribution to the United States Olympic Committee or the Springfield Olympic  
11 community development program derived from this section, except reasonable administrative  
12 costs, shall be used solely for the purposes of the United States Olympic Committee or the  
13 Springfield Olympic community development program. Any person may annually apply for the  
14 use of the emblem.

15 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
16 to the United States Olympic Committee, the United States Olympic Committee shall issue to  
17 the vehicle owner, without further charge, an emblem-use authorization statement, which shall



18 be presented by the vehicle owner to the director of revenue at the time of registration. Upon  
19 presentation of the annual emblem-use authorization statement and payment of ~~[a fifteen-dollar]~~  
20 **the fee required for personalized license plates under section 301.144** in addition to the  
21 regular registration fees<sup>[5]</sup> and presentation of ~~[any]~~ documents ~~[which may be]~~ required by law,  
22 the director of revenue shall issue to the vehicle owner a specialty personalized license plate  
23 which shall bear the emblem of the United States Olympic Committee, and the words "GO  
24 TEAM USA" at the bottom of the plate, in a manner prescribed by the director of revenue. Such  
25 license plates shall be made with fully reflective material with a common color scheme and  
26 design of the standard license plate, shall be clearly visible at night, shall have a reflective white  
27 background in the area of the plate configuration, and shall be aesthetically attractive, as  
28 prescribed by section 301.130. Notwithstanding the provisions of section 301.144, no additional  
29 fee shall be charged for the personalization of license plates issued under this section.

30 3. A vehicle owner who was previously issued a plate with the United States Olympic  
31 Committee's emblem authorized by this section, but who does not provide an emblem-use  
32 authorization statement at a subsequent time of registration, shall be issued a new plate which  
33 does not bear the United States Olympic Committee's emblem, as otherwise provided by law.  
34 The director of revenue shall make necessary rules and regulations for the enforcement of this  
35 section, and shall design all necessary forms required by this section.

36 4. Prior to the issuance of a United States Olympic Committee specialty personalized  
37 plate authorized under this section, the department of revenue must be in receipt of an  
38 application, as prescribed by the director, which shall be accompanied by a list of at least two  
39 hundred potential applicants who plan to purchase the specialty personalized plate, the proposed  
40 art design for the specialty license plate, and an application fee, not to exceed five thousand  
41 dollars, to defray the department's cost for issuing, developing, and programming the  
42 implementation of the specialty plate. Once the plate design is approved, the director of revenue  
43 shall not authorize the manufacture of the material to produce such specialized license plates  
44 with the individual seal, logo, or emblem until such time as the director has received two  
45 hundred applications, the ~~[fifteen-dollar]~~ specialty plate fee per application, and emblem-use  
46 statements, if applicable, and other required documents or fees for such plates.

47 5. The specialty personalized plate shall not be redesigned unless the organization pays  
48 the director in advance for all redesigned plate fees for the plate established in this section. If  
49 a member chooses to replace the specialty personalized plate for the new design the member  
50 must pay the replacement fees prescribed in section 301.300 for the replacement of the existing  
51 specialty personalized plate. All other applicable license plate fees in accordance with this  
52 chapter shall be required.

301.3168. 1. Notwithstanding any other provision of law to the contrary, any person after an annual payment of an emblem-use fee to the American Red Cross trust fund may receive specialty personalized license plates for any motor vehicle the member owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight. The Missouri Chapter of the American Red Cross hereby authorizes the use of its official emblem to be affixed on specialty license plates within the plate area prescribed by the director of revenue and as provided in this section. Any contribution to the American Red Cross derived from this section, except reasonable administrative costs, shall be used solely for the purposes of the American Red Cross. Any person may annually apply for the use of the emblem.

2. Upon annual application and payment of a twenty-five dollar emblem-use contribution to the American Red Cross trust fund, the Missouri Chapter of the American Red Cross shall issue to the vehicle owner, without further charge, an emblem-use authorization statement, which shall be presented by the vehicle owner to the director of revenue at the time of registration. Upon presentation of the annual emblem-use authorization statement and payment of ~~a fifteen dollar~~ **the fee required for personalized license plates under section 301.144** in addition to the regular registration fees~~;~~ and presentation of ~~any~~ documents ~~[which may be]~~ required by law, the director of revenue shall issue to the vehicle owner a specialty personalized license plate which shall bear the emblem of the Missouri Chapter of the American Red Cross, and the words "PROUD SUPPORTER" at the bottom of the plate, in a manner prescribed by the director of revenue. Such license plates shall be made with fully reflective material with a common color scheme and design of the standard license plate, shall be clearly visible at night, shall have a reflective white background in the area of the plate configuration, and shall be aesthetically attractive, as prescribed by section 301.130. Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the personalization of license plates issued under this section.

3. A vehicle owner who was previously issued a plate with the Missouri Chapter of the American Red Cross' emblem authorized by this section, but who does not provide an emblem-use authorization statement at a subsequent time of registration, shall be issued a new plate which does not bear the Missouri Chapter of the American Red Cross' emblem, as otherwise provided by law. The director of revenue shall make necessary rules and regulations for the enforcement of this section, and shall design all necessary forms required by this section.

4. Prior to the issuance of a Missouri Chapter of the American Red Cross specialty personalized plate authorized under this section, the department of revenue must be in receipt of an application, as prescribed by the director, which shall be accompanied by a list of at least two hundred potential applicants who plan to purchase the specialty personalized plate, the

37 proposed art design for the specialty license plate, and an application fee, not to exceed five  
38 thousand dollars, to defray the department's cost for issuing, developing, and programming the  
39 implementation of the specialty plate. Once the plate design is approved, the director of revenue  
40 shall not authorize the manufacture of the material to produce such specialized license plates  
41 with the individual seal, logo, or emblem until such time as the director has received two  
42 hundred applications, the ~~[fifteen-dollar]~~ specialty plate fee per application, and emblem-use  
43 statements, if applicable, and other required documents or fees for such plates.

44 5. The specialty personalized plate shall not be redesigned unless the organization pays  
45 the director in advance for all redesigned plate fees for the plate established in this section. If  
46 a member chooses to replace the specialty personalized plate for the new design the member  
47 must pay the replacement fees prescribed in section 301.300 for the replacement of the existing  
48 specialty personalized plate. All other applicable license plate fees in accordance with this  
49 chapter shall be required.

301.3169. 1. Notwithstanding any other provision of law to the contrary, any person,  
2 after an annual payment of an emblem-use fee to the Pony Express Museum in St. Joseph, may  
3 receive specialty personalized license plates for any motor vehicle the member owns, either  
4 solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed  
5 in excess of twenty-four thousand pounds gross weight. The Pony Express Museum will provide  
6 a logo to be affixed on specialty license plates within the plate area prescribed by the director of  
7 revenue and as provided in this section. Any contribution to the Pony Express Museum derived  
8 from this section, except reasonable administrative costs, shall be used solely for the purposes  
9 of the Pony Express Museum. Any person may annually apply for the use of the emblem.

10 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
11 to the Pony Express Museum, the museum shall issue to the vehicle owner, without further  
12 charge, an emblem-use authorization statement, which shall be presented by the vehicle owner  
13 to the director of revenue at the time of registration. Upon presentation of the annual  
14 emblem-use authorization statement and payment of ~~[a fifteen-dollar]~~ **the fee required for**  
15 **personalized license plates under section 301.144** in addition to the regular registration fees~~;~~  
16 and presentation of ~~[any]~~ documents ~~[which may be]~~ required by law, the director of revenue  
17 shall issue to the vehicle owner a specialty personalized license plate which shall bear the rider  
18 on horseback emblem, and the words "Pony Express" at the bottom of the plate, in a manner  
19 prescribed by the director of revenue. Such license plates shall be made with fully reflective  
20 material with a common color scheme and design of the standard license plate, shall be clearly  
21 visible at night, shall have a reflective white background in the area of the plate configuration,  
22 and shall be aesthetically attractive, as prescribed by section 301.130. Notwithstanding the

23 provisions of section 301.144, no additional fee shall be charged for the personalization of  
24 license plates issued under this section.

25         3. A vehicle owner who was previously issued a plate with the Pony Express Museum's  
26 emblem authorized by this section, but who does not provide an emblem-use authorization  
27 statement at a subsequent time of registration, shall be issued a new plate which does not bear  
28 the Pony Express Museum's emblem, as otherwise provided by law. The director of revenue  
29 shall make necessary rules and regulations for the enforcement of this section, and shall design  
30 all necessary forms required by this section.

31         4. Prior to the issuance of a Pony Express specialty personalized plate authorized under  
32 this section, the department of revenue must be in receipt of an application, as prescribed by the  
33 director, which shall be accompanied by a list of at least two hundred potential applicants who  
34 plan to purchase the specialty personalized plate, the proposed art design for the specialty license  
35 plate, and an application fee, not to exceed five thousand dollars, to defray the department's cost  
36 for issuing, developing, and programming the implementation of the specialty plate. Once the  
37 plate design is approved, the director of revenue shall not authorize the manufacture of the  
38 material to produce such specialized license plates with the individual seal, logo, or emblem until  
39 such time as the director has received two hundred applications, the ~~[fifteen-dollar]~~ specialty  
40 plate fee per application, and emblem-use statements, if applicable, and other required  
41 documents or fees for such plates.

42         5. The specialty personalized plate shall not be redesigned unless the organization pays  
43 the director in advance for all redesigned plate fees for the plate established in this section. If  
44 a member chooses to replace the specialty personalized plate for the new design the member  
45 must pay the replacement fees prescribed in section 301.300 for the replacement of the existing  
46 specialty personalized plate. All other applicable license plate fees in accordance with this  
47 chapter shall be required.

301.3170. 1. Notwithstanding any other provision of law to the contrary, any member  
2 of the National Rifle Association, after an annual payment of an emblem-use fee to the National  
3 Rifle Association, may receive specialty personalized license plates for any motor vehicle the  
4 member owns, either solely or jointly, other than an apportioned motor vehicle or a commercial  
5 motor vehicle licensed in excess of twenty-four thousand pounds gross weight. The National  
6 Rifle Association hereby authorizes the use of its official emblem to be affixed on specialty  
7 personalized license plates within the plate area prescribed by the director of revenue and as  
8 provided in this section. Any contribution to the National Rifle Association derived from this  
9 section, except reasonable administrative costs, shall be used solely for the purposes of the  
10 National Rifle Association. Any member of the National Rifle Association may annually apply  
11 for the use of the emblem.

12           2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
13 to the National Rifle Association, the National Rifle Association shall issue to the vehicle owner,  
14 without further charge, an emblem-use authorization statement, which shall be presented by the  
15 vehicle owner to the director of revenue at the time of registration. Upon presentation of the  
16 annual statement and payment of ~~[a fifteen-dollar]~~ **the fee required for personalized license**  
17 **plates under section 301.144** in addition to the regular registration fees~~;~~ and presentation of  
18 ~~[any]~~ documents ~~[which may be]~~ required by law, the director of revenue shall issue to the  
19 vehicle owner a specialty personalized license plate which shall bear the emblem of the National  
20 Rifle Association, and the words National Rifle Association at the bottom of the plate, in a  
21 manner prescribed by the director of revenue. Such license plates shall be made with fully  
22 reflective material with a common color scheme and design of the standard license plate, shall  
23 be clearly visible at night, shall have a reflective white background in the area of the plate  
24 configuration, and shall be aesthetically attractive, as prescribed by section 301.130.  
25 Notwithstanding the provisions of section 301.144, no additional fee shall be charged for the  
26 personalization of license plates issued pursuant to this section.

27           3. A vehicle owner who was previously issued a plate with the National Rifle  
28 Association's emblem authorized by this section, but who does not provide an emblem-use  
29 authorization statement at a subsequent time of registration, shall be issued a new plate which  
30 does not bear the National Rifle Association's emblem, as otherwise provided by law. The  
31 director of revenue shall make necessary rules and regulations for the enforcement of this  
32 section, and shall design all necessary forms required by this section.

33           4. Prior to the issuance of a National Rifle Association specialty personalized plate  
34 authorized under this section the department of revenue must be in receipt of an application, as  
35 prescribed by the director, which shall be accompanied by a list of at least two hundred potential  
36 applicants who plan to purchase the specialty personalized plate, the proposed art design for the  
37 specialty license plate, and an application fee, not to exceed five thousand dollars, to defray the  
38 department's cost for issuing, developing, and programming the implementation of the specialty  
39 plate. Once the plate design is approved, the director of revenue shall not authorize the  
40 manufacture of the material to produce such specialized license plates with the individual seal,  
41 logo, or emblem until such time as the director has received two hundred applications, the  
42 ~~[fifteen-dollar]~~ specialty plate fee per application, and emblem use statements, if applicable, and  
43 other required documents or fees for such plates.

44           5. The specialty personalized plate shall not be redesigned unless the organization pays  
45 the director in advance for all redesigned plate fees for the plate established in this section. If  
46 a member chooses to replace the specialty personalized plate for the new design the member  
47 must pay the replacement fees prescribed in section 301.300 for the replacement of the existing

48 specialty personalized plate. All other applicable license plates fees in accordance with this  
49 chapter shall be required.

301.3172. 1. Any woman who currently serves in any branch of the United States  
2 Armed Forces or who was honorably discharged from such service may apply for special  
3 personalized motor vehicle license plates for any vehicle she owns, either solely or jointly, other  
4 than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of eighteen  
5 thousand pounds gross weight.

6 2. Any such woman shall apply for the special personalized license plates on a form  
7 provided by the director of revenue and furnish such proof of military service as the director may  
8 require.

9 3. Upon presentation of such proof of military service, payment of a fee ~~[of fifteen~~  
10 ~~dollars]~~ **equal to the fee required for personalized license plates under section 301.144** in  
11 addition to the regular registration fees[,] and presentation of ~~[any]~~ documents ~~[which may be]~~  
12 required by law, the director of revenue shall issue to the vehicle owner special personalized  
13 license plates which shall bear the words "WOMAN VETERAN" at the bottom of the plates in  
14 a manner prescribed by the director of revenue. Such license plates shall be made with fully  
15 reflective material with a common color scheme and design, shall be clearly visible at night, and  
16 shall be aesthetically attractive, as prescribed by section 301.130.

17 4. Notwithstanding the provisions of section 301.144, no additional fee shall be charged  
18 for the personalization of license plates issued under this section.

19 5. There shall be no limit on the number of license plates any person qualified under this  
20 section may obtain so long as each set of license plates issued under this section is issued for a  
21 vehicle owned solely or jointly by such person.

22 6. License plates issued under the provisions of this section shall not be transferable to  
23 any other person except any registered co-owner of the motor vehicle shall be entitled to operate  
24 the motor vehicle with such plates for the duration of the year licensed in the event of the death  
25 of the qualified person.

26 7. The director shall consult with the Missouri Veterans Commission when determining  
27 or designing the image which shall be placed on the plates authorized under this section.

28 8. The director shall make all necessary rules and regulations for the administration of  
29 this section and shall design all necessary forms required by this section. Any rule or portion of  
30 a rule, as that term is defined in section 536.010, that is created under the authority delegated in  
31 this section shall become effective only if it complies with and is subject to all of the provisions  
32 of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable  
33 and if any of the powers vested with the general assembly under chapter 536 to review, to delay  
34 the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then

35 the grant of rulemaking authority and any rule proposed or adopted after August 28, 2014, shall  
36 be invalid and void.

301.3173. 1. Notwithstanding any other provision of law to the contrary, anyone who  
2 participated in the American Legion's Missouri Boys State Program or the American Legion's  
3 Missouri Girls State Program, after an annual payment of an emblem-use fee to Missouri Boys  
4 State or Missouri Girls State, may receive specialty personalized license plates for any **motor**  
5 vehicle such person owns, either solely or jointly, other than an apportioned motor vehicle or a  
6 commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight. The  
7 American Legion Missouri Boys State and the American Legion Missouri Girls State hereby  
8 authorizes the use of its official emblem to be affixed on specialty personalized license plates  
9 within the plate area prescribed by the director of revenue and as provided in this section. Any  
10 contribution to Missouri Boys State or Missouri Girls State derived from this section, except  
11 reasonable administrative costs, shall be used solely for the purposes of the Missouri Boys State  
12 Program or the Missouri Girls State Program.

13 2. Upon annual application and payment of a twenty-five dollar emblem-use contribution  
14 to Missouri Boys State or Missouri Girls State, Missouri Boys State or Missouri Girls State shall  
15 issue to the vehicle owner, without further charge, an emblem-use authorization statement, which  
16 shall be presented by the vehicle owner to the director of revenue at the time of registration.  
17 Upon presentation of the annual statement and payment of ~~[a fifteen dollar]~~ **the fee required for**  
18 **personalized license plates under section 301.144** in addition to the regular registration fees[,]  
19 and presentation of ~~[any]~~ documents ~~[which may be]~~ required by law, the director of revenue  
20 shall issue to the vehicle owner a specialty personalized license plate which shall bear the  
21 emblem of Missouri Boys State and the words Missouri Boys State at the bottom of the plate,  
22 or Missouri Girls State and the words Missouri Girls State at the bottom of the plate, in a manner  
23 prescribed by the director of revenue. Such license plates shall be made with fully reflective  
24 material with a common color scheme and design of the standard license plate, shall be clearly  
25 visible at night, shall have a reflective white background in the area of the plate configuration,  
26 and shall be aesthetically attractive, as prescribed by section 301.130. Notwithstanding the  
27 provisions of section 301.144, no additional fee shall be charged for the personalization of  
28 license plates issued pursuant to this section.

29 3. A vehicle owner who was previously issued a plate with Missouri Boys State's  
30 emblem or the Missouri Girls State's emblem authorized by this section, but who does not  
31 provide an emblem-use authorization statement at a subsequent time of registration, shall be  
32 issued a new plate which does not bear the Missouri Boys State's emblem or the Missouri Girls  
33 State's emblem, as otherwise provided by law. The director of revenue shall make necessary

34 rules and regulations for the enforcement of this section, and shall design all necessary forms  
35 required by this section.

36 4. Prior to the issuance of a Missouri Boys State or Missouri Girls State specialty  
37 personalized plate authorized under this section the department of revenue shall be in receipt of  
38 an application, as prescribed by the director, which shall be accompanied by a list of at least two  
39 hundred potential applicants who plan to purchase the specialty personalized plate, the proposed  
40 art design for the specialty license plate, and an application fee, not to exceed five thousand  
41 dollars, to defray the department's cost for issuing, developing, and programming the  
42 implementation of the specialty plate. Once the plate design is approved, the director of revenue  
43 shall not authorize the manufacture of the material to produce such specialized license plates  
44 with the individual seal, logo, or emblem until such time as the director has received two  
45 hundred applications, the ~~[fifteen-dollar]~~ specialty plate fee per application, and emblem use  
46 statements, if applicable, and other required documents or fees for such plates.

47 5. The specialty personalized plate shall not be redesigned unless either organization  
48 pays the director in advance for all redesigned plate fees for the plate established in this section.  
49 If a member chooses to replace the specialty personalized plate for the new design, the member  
50 shall pay the replacement fees prescribed in section 301.300 for the replacement of the existing  
51 specialty personalized plate. All other applicable license plates fees in accordance with this  
52 chapter shall be required.

301.4000. Any person who served in the active military service in a branch of the Armed  
2 Forces of the United States and was honorably discharged from such service may apply for  
3 special motorcycle license plates, either solely or jointly, for issuance for any motorcycle subject  
4 to the registration fees provided in section 301.055. Any such person shall make application for  
5 the special license plates on a form provided by the director of revenue and furnish such proof  
6 of service and status as an honorably discharged veteran as the director may require. Upon  
7 presentation of the proof of eligibility and payment of ~~[a fifteen-dollar]~~ **the fee required for**  
8 **personalized license plates under section 301.144** in addition to the ~~[regulation]~~ **regular**  
9 registration fees~~;~~ and presentation of ~~[other]~~ documents ~~[which may be]~~ required by law, the  
10 director shall ~~[then]~~ issue license plates bearing letters or numbers or a combination thereof as  
11 determined by the director, with the words "U.S. VET" in place of the words "SHOW-ME  
12 STATE". The plates shall be clearly visible at night and shall be aesthetically attractive, as  
13 prescribed by section 301.130. There shall be no limit on the number of license plates any  
14 person qualified under this section may obtain so long as each set of license plates issued under  
15 this section is issued for vehicles owned solely or jointly by such person. License plates issued  
16 pursuant to this section shall not be transferable to any other person except that any registered



17 co-owner of the motorcycle may operate the motorcycle for the duration of the year licensed in  
18 the event of the death of the qualified person.

302.140. 1. Every application for an instruction permit shall be made upon a form  
2 furnished by the director, which application shall be certified by the applicant to be true and  
3 correct, and every such application shall be accompanied by a fee of ~~[one dollar]~~ **two dollars**  
4 **and fifty cents**.

5 2. In addition to the fee prescribed in subsection 1 of this section, applicants for a  
6 motorcycle instruction permit under section 302.132 shall pay a special motorcycle safety  
7 education fee of ~~[two]~~ **six** dollars and ~~[seventy-five]~~ **fifty** cents.

302.177. 1. To all applicants for a license or renewal to transport persons or property  
2 classified in section 302.015 who are at least twenty-one years of age and under the age of  
3 seventy, and who submit a satisfactory application and meet the requirements of sections  
4 302.010 to 302.605, the director shall issue or renew such license; except that no license shall  
5 be issued if an applicant's license is currently suspended, cancelled, revoked, disqualified, or  
6 deposited in lieu of bail. Such license shall expire on the applicant's birthday in the sixth year  
7 of issuance, unless the license must be issued for a shorter period due to other requirements of  
8 law or for transition or staggering of work as determined by the director. The license must be  
9 renewed on or before the date of expiration, which date shall be shown on the license.

10 2. To all applicants for a license or renewal to transport persons or property classified  
11 in section 302.015 who are less than twenty-one years of age or greater than sixty-nine years of  
12 age, and who submit a satisfactory application and meet the requirements of sections 302.010  
13 to 302.605, the director shall issue or renew such license; except that no license shall be issued  
14 if an applicant's license is currently suspended, cancelled, revoked, disqualified, or deposited in  
15 lieu of bail. Such license shall expire on the applicant's birthday in the third year of issuance,  
16 unless the license must be issued for a shorter period due to other requirements of law or for  
17 transition or staggering of work as determined by the director. The license must be renewed on  
18 or before the date of expiration, which date shall be shown on the license. A license issued under  
19 this section to an applicant who is over the age of sixty-nine and contains a school bus  
20 endorsement shall not be issued for a period that exceeds one year.

21 3. To all other applicants for a license or renewal of a license who are at least twenty-one  
22 years of age and under the age of seventy, and who submit a satisfactory application and meet  
23 the requirements of sections 302.010 to 302.605, the director shall issue or renew such license;  
24 except that no license shall be issued if an applicant's license is currently suspended, cancelled,  
25 revoked, disqualified, or deposited in lieu of bail. Such license shall expire on the applicant's  
26 birthday in the sixth year of issuance, unless the license must be issued for a shorter period due  
27 to other requirements of law or for transition or staggering of work as determined by the director.

28 The license must be renewed on or before the date of expiration, which date shall be shown on  
29 the license.

30 4. To all other applicants for a license or renewal of a license who are less than  
31 twenty-one years of age or greater than sixty-nine years of age, and who submit a satisfactory  
32 application and meet the requirements of sections 302.010 to 302.605, the director shall issue  
33 or renew such license; except that no license shall be issued if an applicant's license is currently  
34 suspended, cancelled, revoked, disqualified, or deposited in lieu of bail. Such license shall  
35 expire on the applicant's birthday in the third year of issuance, unless the license must be issued  
36 for a shorter period due to other requirements of law or for transition or staggering of work as  
37 determined by the director. The license must be renewed on or before the date of expiration,  
38 which date shall be shown on the license.

39 5. The fee for a license issued for a period which exceeds three years under subsection  
40 1 of this section shall be ~~[thirty]~~ **thirty-seven** dollars.

41 6. The fee for a license issued for a period of three years or less under subsection 2 of  
42 this section shall be ~~[fifteen]~~ **eighteen dollars and fifty cents**, except that the fee for a license  
43 issued for one year or less which contains a school bus endorsement shall be ~~[five]~~ **six** dollars,  
44 except renewal fees shall be waived for applicants seventy years of age or older seeking school  
45 bus endorsements.

46 7. The fee for a license issued for a period which exceeds three years under subsection  
47 3 of this section shall be ~~[fifteen]~~ **eighteen dollars and fifty cents**.

48 8. The fee for a license issued for a period of three years or less under subsection 4 of  
49 this section shall be ~~[seven]~~ **nine** dollars and fifty cents.

50 9. Beginning July 1, 2005, the director shall not issue a driver's license for a period that  
51 exceeds an applicant's lawful presence in the United States. The director may establish  
52 procedures to verify the lawful presence of the applicant and establish the duration of any driver's  
53 license issued under this section.

54 10. The director of revenue may adopt any rules and regulations necessary to carry out  
55 the provisions of this section. No rule or portion of a rule promulgated pursuant to the authority  
56 of this section shall become effective unless it has been promulgated pursuant to the provisions  
57 of chapter 536.

302.178. 1. Any person between the ages of sixteen and eighteen years who is qualified  
2 to obtain a license pursuant to sections 302.010 to 302.340 may apply for, and the director shall  
3 issue, an intermediate driver's license entitling the applicant, while having such license in his or  
4 her possession, to operate a motor vehicle of the appropriate class upon the highways of this state  
5 in conjunction with the requirements of this section. An intermediate driver's license shall be

6 readily distinguishable from a license issued to those over the age of eighteen. All applicants for  
7 an intermediate driver's license shall:

8 (1) Successfully complete the examination required by section 302.173;

9 (2) Pay the fee required by subsection 4 of this section;

10 (3) Have had a temporary instruction permit issued pursuant to subsection 1 of section  
11 302.130 for at least a six-month period or a valid license from another state; and

12 (4) Have a parent, grandparent, legal guardian, or, if the applicant is a participant in a  
13 federal residential job training program, a driving instructor employed by a federal residential  
14 job training program, sign the application stating that the applicant has completed at least forty  
15 hours of supervised driving experience under a temporary instruction permit issued pursuant to  
16 subsection 1 of section 302.130, or, if the applicant is an emancipated minor, the person over  
17 twenty-one years of age who supervised such driving. For purposes of this section, the term  
18 "emancipated minor" means a person who is at least sixteen years of age, but less than eighteen  
19 years of age, who:

20 (a) Marries with the consent of the legal custodial parent or legal guardian pursuant to  
21 section 451.080;

22 (b) Has been declared emancipated by a court of competent jurisdiction;

23 (c) Enters active duty in the Armed Forces;

24 (d) Has written consent to the emancipation from the custodial parent or legal guardian;

25 or

26 (e) Through employment or other means provides for such person's own food, shelter  
27 and other cost-of-living expenses;

28 (5) Have had no alcohol-related enforcement contacts as defined in section 302.525  
29 during the preceding twelve months; and

30 (6) Have no nonalcoholic traffic convictions for which points are assessed pursuant to  
31 section 302.302, within the preceding six months.

32 2. An intermediate driver's license grants the licensee the same privileges to operate that  
33 classification of motor vehicle as a license issued pursuant to section 302.177, except that no  
34 person shall operate a motor vehicle on the highways of this state under such an intermediate  
35 driver's license between the hours of 1:00 a.m. and 5:00 a.m. unless accompanied by a person  
36 described in subsection 1 of section 302.130; except the licensee may operate a motor vehicle  
37 without being accompanied if the travel is to or from a school or educational program or activity,  
38 a regular place of employment or in emergency situations as defined by the director by  
39 regulation.

40 3. Each intermediate driver's license shall be restricted by requiring that the driver and  
41 all passengers in the licensee's vehicle wear safety belts at all times. This safety belt restriction

42 shall not apply to a person operating a motorcycle. For the first six months after issuance of the  
43 intermediate driver's license, the holder of the license shall not operate a motor vehicle with more  
44 than one passenger who is under the age of nineteen who is not a member of the holder's  
45 immediate family. As used in this subsection, an intermediate driver's license holder's immediate  
46 family shall include brothers, sisters, stepbrothers or stepsisters of the driver, including adopted  
47 or foster children residing in the same household of the intermediate driver's license holder.  
48 After the expiration of the first six months, the holder of an intermediate driver's license shall  
49 not operate a motor vehicle with more than three passengers who are under nineteen years of age  
50 and who are not members of the holder's immediate family. The passenger restrictions of this  
51 subsection shall not be applicable to any intermediate driver's license holder who is operating  
52 a motor vehicle being used in agricultural work-related activities.

53 4. Notwithstanding the provisions of section 302.177 to the contrary, the fee for an  
54 intermediate driver's license shall be ~~[five]~~ **twelve** dollars and such license shall be valid for a  
55 period of two years.

56 5. Any intermediate driver's licensee accumulating six or more points in a twelve-month  
57 period may be required to participate in and successfully complete a driver-improvement  
58 program approved by the state highways and transportation commission. The  
59 driver-improvement program ordered by the director of revenue shall not be used in lieu of point  
60 assessment.

61 6. (1) An intermediate driver's licensee who has, for the preceding twelve-month period,  
62 had no alcohol-related enforcement contacts, as defined in section 302.525 and no traffic  
63 convictions for which points are assessed, upon reaching the age of eighteen years or within the  
64 thirty days immediately preceding their eighteenth birthday may apply for and receive without  
65 further examination, other than a vision test as prescribed by section 302.173, a license issued  
66 pursuant to this chapter granting full driving privileges. Such person shall pay the required fee  
67 for such license as prescribed in section 302.177.

68 (2) If an intermediate driver's license expires on a Saturday, Sunday, or legal holiday,  
69 such license shall remain valid for the five business days immediately following the expiration  
70 date. In no case shall a licensee whose intermediate driver's license expires on a Saturday,  
71 Sunday, or legal holiday be guilty of an offense of driving with an expired or invalid driver's  
72 license if such offense occurred within five business days immediately following an expiration  
73 date that occurs on a Saturday, Sunday, or legal holiday.

74 (3) The director of revenue shall deny an application for a full driver's license until the  
75 person has had no traffic convictions for which points are assessed for a period of twelve months  
76 prior to the date of application for license or until the person is eligible to apply for a six-year  
77 driver's license as provided for in section 302.177, provided the applicant is otherwise eligible

78 for full driving privileges. An intermediate driver's license shall expire when the licensee is  
79 eligible and receives a full driver's license as prescribed in subdivision (1) of this section.

80 7. No person upon reaching the age of eighteen years whose intermediate driver's license  
81 and driving privilege is denied, suspended, cancelled or revoked in this state or any other state  
82 for any reason may apply for a full driver's license until such license or driving privilege is fully  
83 reinstated. Any such person whose intermediate driver's license has been revoked pursuant to  
84 the provisions of sections 302.010 to 302.540 shall, upon receipt of reinstatement of the  
85 revocation from the director, pass the complete driver examination, apply for a new license, and  
86 pay the proper fee before again operating a motor vehicle upon the highways of this state.

87 8. A person shall be exempt from the intermediate licensing requirements if the person  
88 has reached the age of eighteen years and meets all other licensing requirements.

89 9. Any person who violates any of the provisions of this section relating to intermediate  
90 drivers' licenses or the provisions of section 302.130 relating to temporary instruction permits  
91 is guilty of an infraction, and no points shall be assessed to his or her driving record for any such  
92 violation.

93 10. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
94 created under the authority delegated in this section shall become effective only if it complies  
95 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.  
96 This section and chapter 536 are nonseverable and if any of the powers vested with the general  
97 assembly pursuant to chapter 536 to review, to delay the effective date or to disapprove and  
98 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and  
99 any rule proposed or adopted after August 28, 2000, shall be invalid and void.

302.181. 1. The license issued pursuant to the provisions of sections 302.010 to 302.340  
2 shall be in such form as the director shall prescribe, but the license shall be a card made of plastic  
3 or other comparable material. All licenses shall be manufactured of materials and processes that  
4 will prohibit, as nearly as possible, the ability to reproduce, alter, counterfeit, forge, or duplicate  
5 any license without ready detection. All licenses shall bear the licensee's Social Security number,  
6 if the licensee has one, and if not, a notarized affidavit must be signed by the licensee stating that  
7 the licensee does not possess a Social Security number, or, if applicable, a certified statement  
8 must be submitted as provided in subsection 4 of this section. The license shall also bear the  
9 expiration date of the license, the classification of the license, the name, date of birth, residence  
10 address including the county of residence or a code number corresponding to such county  
11 established by the department, and brief description and colored photograph or digitized image  
12 of the licensee, and a facsimile of the signature of the licensee. The director shall provide by  
13 administrative rule the procedure and format for a licensee to indicate on the back of the license  
14 together with the designation for an anatomical gift as provided in section 194.240 the name and

15 address of the person designated pursuant to sections 404.800 to 404.865 as the licensee's  
16 attorney in fact for the purposes of a durable power of attorney for health care decisions. No  
17 license shall be valid until it has been so signed by the licensee. If any portion of the license is  
18 prepared by a private firm, any contract with such firm shall be made in accordance with the  
19 competitive purchasing procedures as established by the state director of the division of  
20 purchasing. For all licenses issued or renewed after March 1, 1992, the applicant's Social  
21 Security number shall serve as the applicant's license number. Where the licensee has no Social  
22 Security number, or where the licensee is issued a license without a Social Security number in  
23 accordance with subsection 4 of this section, the director shall issue a license number for the  
24 licensee and such number shall also include an indicator showing that the number is not a Social  
25 Security number.

26         2. All film involved in the production of photographs for licenses shall become the  
27 property of the department of revenue.

28         3. The license issued shall be carried at all times by the holder thereof while driving a  
29 motor vehicle, and shall be displayed upon demand of any officer of the highway patrol, or any  
30 police officer or peace officer, or any other duly authorized person, for inspection when demand  
31 is made therefor. Failure of any operator of a motor vehicle to exhibit his or her license to any  
32 duly authorized officer shall be presumptive evidence that such person is not a duly licensed  
33 operator.

34         4. The director of revenue shall issue a commercial or noncommercial driver's license  
35 without a Social Security number to an applicant therefor, who is otherwise qualified to be  
36 licensed, upon presentation to the director of a certified statement that the applicant objects to  
37 the display of the Social Security number on the license. The director shall assign an  
38 identification number, that is not based on a Social Security number, to the applicant which shall  
39 be displayed on the license in lieu of the Social Security number.

40         5. The director of revenue shall not issue a license without a facial photograph or digital  
41 image of the license applicant, except as provided pursuant to subsection 8 of this section. A  
42 photograph or digital image of the applicant's full facial features shall be taken in a manner  
43 prescribed by the director. No photograph or digital image will be taken wearing anything which  
44 cloaks the facial features of the individual.

45         6. The department of revenue may issue a temporary license or a full license without the  
46 photograph or with the last photograph or digital image in the department's records to members  
47 of the Armed Forces, except that where such temporary license is issued it shall be valid only  
48 until the applicant shall have had time to appear and have his or her picture taken and a license  
49 with his or her photograph issued.

50           7. The department of revenue shall issue upon request a nondriver's license card  
51 containing essentially the same information and photograph or digital image, except as provided  
52 pursuant to subsection 8 of this section, as the driver's license upon payment of ~~[six]~~ **fourteen**  
53 dollars. All nondriver's licenses shall expire on the applicant's birthday in the sixth year after  
54 issuance. A person who has passed his or her seventieth birthday shall upon application be  
55 issued a nonexpiring nondriver's license card. Notwithstanding any other provision of this  
56 chapter, a nondriver's license containing a concealed carry endorsement shall expire three years  
57 from the date the certificate of qualification was issued pursuant to section 571.101, as section  
58 571.101 existed prior to August 28, 2013. The fee for nondriver's licenses issued for a period  
59 exceeding three years is ~~[six]~~ **fourteen** dollars or ~~[three]~~ **seven** dollars for nondriver's licenses  
60 issued for a period of three years or less. The nondriver's license card shall be used for  
61 identification purposes only and shall not be valid as a license.

62           8. If otherwise eligible, an applicant may receive a driver's license or nondriver's license  
63 without a photograph or digital image of the applicant's full facial features except that such  
64 applicant's photograph or digital image shall be taken and maintained by the director and not  
65 printed on such license. In order to qualify for a license without a photograph or digital image  
66 pursuant to this section the applicant must:

67           (1) Present a form provided by the department of revenue requesting the applicant's  
68 photograph be omitted from the license or nondriver's license due to religious affiliations. The  
69 form shall be signed by the applicant and another member of the religious tenant verifying the  
70 photograph or digital image exemption on the license or nondriver's license is required as part  
71 of their religious affiliation. The required signatures on the prescribed form shall be properly  
72 notarized;

73           (2) Provide satisfactory proof to the director that the applicant has been a United States  
74 citizen for at least five years and a resident of this state for at least one year, except that an  
75 applicant moving to this state possessing a valid driver's license from another state without a  
76 photograph shall be exempt from the one-year state residency requirement. The director may  
77 establish rules necessary to determine satisfactory proof of citizenship and residency pursuant  
78 to this section;

79           (3) Applications for a driver's license or nondriver's license without a photograph or  
80 digital image must be made in person at a license office determined by the director. The director  
81 is authorized to limit the number of offices that may issue a driver's or nondriver's license  
82 without a photograph or digital image pursuant to this section.

83           9. The department of revenue shall make available, at one or more locations within the  
84 state, an opportunity for individuals to have their full facial photograph taken by an employee

85 of the department of revenue, or their designee, who is of the same sex as the individual being  
86 photographed, in a segregated location.

87 10. Beginning July 1, 2005, the director shall not issue a driver's license or a nondriver's  
88 license for a period that exceeds an applicant's lawful presence in the United States. The director  
89 may, by rule or regulation, establish procedures to verify the lawful presence of the applicant and  
90 establish the duration of any driver's license or nondriver's license issued under this section.

91 11. No rule or portion of a rule promulgated pursuant to the authority of this chapter  
92 shall become effective unless it is promulgated pursuant to the provisions of chapter 536.

302.185. In the event that a license issued under sections 302.010 to 302.780 shall be lost  
2 or destroyed or when a veteran seeks a veteran designation under section 302.188 prior to the  
3 expiration of a license or when a person who has a license or identification card issued prior to  
4 August 28, 2017, applies for a REAL ID compliant driver's license or identification card because  
5 noncompliant driver's licenses or identification cards issued by this state are no longer accepted  
6 as sufficient identification for domestic air travel, but not where a license has been suspended,  
7 taken up, revoked, disqualified, or deposited in lieu of bail, hereinafter provided, the person to  
8 whom the license as was issued may obtain a duplicate license upon furnishing proper  
9 identification and satisfactory proof to the director or his authorized license agents that the  
10 license has been lost or destroyed, and upon payment of a fee of ~~[fifteen]~~ **thirty-five** dollars and  
11 **fifty cents** for a duplicate license if the person transports persons or property as classified in  
12 section 302.015, and a fee of ~~[seven]~~ **seventeen** dollars and fifty cents for all other duplicate  
13 classifications of license. The department of revenue shall not collect a duplicate license fee for  
14 issuance of a REAL ID compliant driver's license or identification card to a person not  
15 previously issued a REAL ID compliant driver's license or identification card.

302.286. 1. No person shall drive a motor vehicle so as to cause it to leave the premises  
2 of an establishment at which motor fuel offered for retail sale was dispensed into the fuel tank  
3 of such motor vehicle unless payment or authorized charge for motor fuel dispensed has been  
4 made. A person found guilty or pleading guilty to stealing pursuant to section 570.030 for the  
5 theft of motor fuel as described in this section shall have his or her driver's license suspended by  
6 the court, beginning on the date of the court's order of conviction.

7 2. The person shall submit all of his or her operator's and chauffeur's licenses to the court  
8 upon conviction and the court shall forward all such driver's licenses and the order of suspension  
9 of driving privileges to the department of revenue for administration of such order.

10 3. Suspension of a driver's license pursuant to this section shall be made as follows:

11 (1) For the first offense, suspension shall be for sixty days, provided that persons may  
12 apply for hardship licenses pursuant to section 302.309 at any time following the first thirty days  
13 of such suspension;



14           (2) For the second offense, suspension shall be for ninety days, provided that persons  
15 may apply for hardship licenses pursuant to section 302.309 at any time following the first sixty  
16 days of such suspension; and

17           (3) For the third or any subsequent offense, suspension shall be for one hundred eighty  
18 days, provided that persons may apply for hardship licenses pursuant to section 302.309 at any  
19 time following the first ninety days of such suspension.

20           4. At the expiration of the suspension period, and upon payment of a reinstatement fee  
21 of ~~[twenty-five]~~ **fifty-nine** dollars, the director shall terminate the suspension and shall return  
22 the person's driver's license. The reinstatement fee shall be in addition to any other fees required  
23 by law, and shall be deposited in the state treasury to the credit of the state highway department  
24 fund, pursuant to section 302.228.

          302.304. 1. The director shall notify by ordinary mail any operator of the point value  
2 charged against the operator's record when the record shows four or more points have been  
3 accumulated in a twelve-month period.

4           2. In an action to suspend or revoke a license or driving privilege under this section  
5 points shall be accumulated on the date of conviction. No case file of any conviction for a  
6 driving violation for which points may be assessed pursuant to section 302.302 may be closed  
7 until such time as a copy of the record of such conviction is forwarded to the department of  
8 revenue.

9           3. The director shall suspend the license and driving privileges of any person whose  
10 driving record shows the driver has accumulated eight points in eighteen months.

11           4. The license and driving privilege of any person whose license and driving privilege  
12 have been suspended under the provisions of sections 302.010 to 302.540 except those persons  
13 whose license and driving privilege have been suspended under the provisions of subdivision (8)  
14 of subsection 1 of section 302.302 or has accumulated sufficient points together with a  
15 conviction under subdivision (10) of subsection 1 of section 302.302 and who has filed proof of  
16 financial responsibility with the department of revenue, in accordance with chapter 303, and is  
17 otherwise eligible, shall be reinstated as follows:

18           (1) In the case of an initial suspension, thirty days after the effective date of the  
19 suspension;

20           (2) In the case of a second suspension, sixty days after the effective date of the  
21 suspension;

22           (3) In the case of the third and subsequent suspensions, ninety days after the effective  
23 date of the suspension.  
24

25 Unless proof of financial responsibility is filed with the department of revenue, a suspension  
26 shall continue in effect for two years from its effective date.

27         5. The period of suspension of the driver's license and driving privilege of any person  
28 under the provisions of subdivision (8) of subsection 1 of section 302.302 or who has  
29 accumulated sufficient points together with a conviction under subdivision (10) of subsection  
30 1 of section 302.302 shall be thirty days, followed by a sixty-day period of restricted driving  
31 privilege as defined in section 302.010. Upon completion of such period of restricted driving  
32 privilege, upon compliance with other requirements of law and upon filing of proof of financial  
33 responsibility with the department of revenue, in accordance with chapter 303, the license and  
34 driving privilege shall be reinstated. If a person, otherwise subject to the provisions of this  
35 subsection, files proof of installation with the department of revenue that any vehicle operated  
36 by such person is equipped with a functioning, certified ignition interlock device, there shall be  
37 no period of suspension. However, in lieu of a suspension the person shall instead complete a  
38 ninety-day period of restricted driving privilege. If the person fails to maintain such proof of the  
39 device with the director of revenue as required, the restricted driving privilege shall be  
40 terminated. Upon completion of such ninety-day period of restricted driving privilege, upon  
41 compliance with other requirements of law, and upon filing of proof of financial responsibility  
42 with the department of revenue, in accordance with chapter 303, the license and driving privilege  
43 shall be reinstated. However, if the monthly monitoring reports during such ninety-day period  
44 indicate that the ignition interlock device has registered a confirmed blood alcohol concentration  
45 level above the alcohol setpoint established by the department of transportation or such reports  
46 indicate that the ignition interlock device has been tampered with or circumvented, then the  
47 license and driving privilege of such person shall not be reinstated until the person completes an  
48 additional thirty-day period of restricted driving privilege.

49         6. If the person fails to maintain proof of financial responsibility in accordance with  
50 chapter 303, or, if applicable, if the person fails to maintain proof that any vehicle operated is  
51 equipped with a functioning, certified ignition interlock device installed pursuant to subsection  
52 5 of this section, the person's driving privilege and license shall be resuspended.

53         7. The director shall revoke the license and driving privilege of any person when the  
54 person's driving record shows such person has accumulated twelve points in twelve months or  
55 eighteen points in twenty-four months or twenty-four points in thirty-six months. The revocation  
56 period of any person whose license and driving privilege have been revoked under the provisions  
57 of sections 302.010 to 302.540 and who has filed proof of financial responsibility with the  
58 department of revenue in accordance with chapter 303 and is otherwise eligible, shall be  
59 terminated by a notice from the director of revenue after one year from the effective date of the  
60 revocation. Unless proof of financial responsibility is filed with the department of revenue,

61 except as provided in subsection 2 of section 302.541, the revocation shall remain in effect for  
62 a period of two years from its effective date. If the person fails to maintain proof of financial  
63 responsibility in accordance with chapter 303, the person's license and driving privilege shall be  
64 rerevoked. Any person whose license and driving privilege have been revoked under the  
65 provisions of sections 302.010 to 302.540 shall, upon receipt of the notice of termination of the  
66 revocation from the director, pass the complete driver examination and apply for a new license  
67 before again operating a motor vehicle upon the highways of this state.

68 8. If, prior to conviction for an offense that would require suspension or revocation of  
69 a person's license under the provisions of this section, the person's total points accumulated are  
70 reduced, pursuant to the provisions of section 302.306, below the number of points required for  
71 suspension or revocation pursuant to the provisions of this section, then the person's license shall  
72 not be suspended or revoked until the necessary points are again obtained and accumulated.

73 9. If any person shall neglect or refuse to surrender the person's license, as provided  
74 herein, the director shall direct the state highway patrol or any peace or police officer to secure  
75 possession thereof and return it to the director.

76 10. Upon the issuance of a reinstatement or termination notice after a suspension or  
77 revocation of any person's license and driving privilege under the provisions of sections 302.010  
78 to 302.540, the accumulated point value shall be reduced to four points, except that the points  
79 of any person serving as a member of the Armed Forces of the United States outside the limits  
80 of the United States during a period of suspension or revocation shall be reduced to zero upon  
81 the date of the reinstatement or termination of notice. It shall be the responsibility of such  
82 member of the Armed Forces to submit copies of official orders to the director of revenue to  
83 substantiate such overseas service. Any other provision of sections 302.010 to 302.540 to the  
84 contrary notwithstanding, the effective date of the four points remaining on the record upon  
85 reinstatement or termination shall be the date of the reinstatement or termination notice.

86 11. No credit toward reduction of points shall be given during periods of suspension or  
87 revocation or any period of driving under a limited driving privilege granted by a court or the  
88 director of revenue.

89 12. Any person or nonresident whose license or privilege to operate a motor vehicle in  
90 this state has been suspended or revoked under this or any other law shall, before having the  
91 license or privilege to operate a motor vehicle reinstated, pay to the director a reinstatement fee  
92 of ~~[twenty]~~ **forty-seven** dollars which shall be in addition to all other fees provided by law.

93 13. Notwithstanding any other provision of law to the contrary, if after two years from  
94 the effective date of any suspension or revocation issued under this chapter, except any  
95 suspension or revocation issued under section 302.410, 302.462, or 302.574, the person or  
96 nonresident has not paid the reinstatement fee of ~~[twenty]~~ **forty-seven** dollars, the director shall

97 reinstate such license or privilege to operate a motor vehicle in this state. Any person who has  
98 had his or her license suspended or revoked under section 302.410, 302.462, or 302.574, shall  
99 be required to pay the reinstatement fee.

100       14. No person who has had a license to operate a motor vehicle suspended or revoked  
101 as a result of an assessment of points for a violation under subdivision (8), (9) or (10) of  
102 subsection 1 of section 302.302 shall have that license reinstated until such person has  
103 participated in and successfully completed a substance abuse traffic offender program defined  
104 in section 302.010, or a program determined to be comparable by the department of mental  
105 health. Assignment recommendations, based upon the needs assessment as described in  
106 subdivision (24) of section 302.010, shall be delivered in writing to the person with written  
107 notice that the person is entitled to have such assignment recommendations reviewed by the court  
108 if the person objects to the recommendations. The person may file a motion in the associate  
109 division of the circuit court of the county in which such assignment was given, on a printed form  
110 provided by the state courts administrator, to have the court hear and determine such motion  
111 pursuant to the provisions of chapter 517. The motion shall name the person or entity making  
112 the needs assessment as the respondent and a copy of the motion shall be served upon the  
113 respondent in any manner allowed by law. Upon hearing the motion, the court may modify or  
114 waive any assignment recommendation that the court determines to be unwarranted based upon  
115 a review of the needs assessment, the person's driving record, the circumstances surrounding the  
116 offense, and the likelihood of the person committing a like offense in the future, except that the  
117 court may modify but may not waive the assignment to an education or rehabilitation program  
118 of a person determined to be a prior or persistent offender as defined in section 577.001 or of a  
119 person determined to have operated a motor vehicle with fifteen-hundredths of one percent or  
120 more by weight in such person's blood. Compliance with the court determination of the motion  
121 shall satisfy the provisions of this section for the purpose of reinstating such person's license to  
122 operate a motor vehicle. The respondent's personal appearance at any hearing conducted  
123 pursuant to this subsection shall not be necessary unless directed by the court.

124       15. The fees for the program authorized in subsection 14 of this section, or a portion  
125 thereof to be determined by the department of mental health, shall be paid by the person enrolled  
126 in the program. Any person who is enrolled in the program shall pay, in addition to any fee  
127 charged for the program, a supplemental fee in an amount to be determined by the department  
128 of mental health for the purposes of funding the substance abuse traffic offender program defined  
129 in section 302.010 or a program determined to be comparable by the department of mental  
130 health. The administrator of the program shall remit to the division of alcohol and drug abuse  
131 of the department of mental health on or before the fifteenth day of each month the supplemental  
132 fee for all persons enrolled in the program, less two percent for administrative costs. Interest

133 shall be charged on any unpaid balance of the supplemental fees due the division of alcohol and  
134 drug abuse pursuant to this section and shall accrue at a rate not to exceed the annual rate  
135 established pursuant to the provisions of section 32.065, plus three percentage points. The  
136 supplemental fees and any interest received by the department of mental health pursuant to this  
137 section shall be deposited in the mental health earnings fund which is created in section 630.053.

138 16. Any administrator who fails to remit to the division of alcohol and drug abuse of the  
139 department of mental health the supplemental fees and interest for all persons enrolled in the  
140 program pursuant to this section shall be subject to a penalty equal to the amount of interest  
141 accrued on the supplemental fees due the division pursuant to this section. If the supplemental  
142 fees, interest, and penalties are not remitted to the division of alcohol and drug abuse of the  
143 department of mental health within six months of the due date, the attorney general of the state  
144 of Missouri shall initiate appropriate action of the collection of said fees and interest accrued.  
145 The court shall assess attorney fees and court costs against any delinquent program.

146 17. Any person who has had a license to operate a motor vehicle suspended or revoked  
147 as a result of an assessment of points for a conviction for an intoxication-related traffic offense  
148 as defined under section 577.001, and who has a prior alcohol-related enforcement contact as  
149 defined under section 302.525, shall be required to file proof with the director of revenue that  
150 any motor vehicle operated by the person is equipped with a functioning, certified ignition  
151 interlock device as a required condition of reinstatement of the license. The ignition interlock  
152 device shall further be required to be maintained on all motor vehicles operated by the person  
153 for a period of not less than six months immediately following the date of reinstatement. If the  
154 monthly monitoring reports show that the ignition interlock device has registered any confirmed  
155 blood alcohol concentration readings above the alcohol setpoint established by the department  
156 of transportation or that the person has tampered with or circumvented the ignition interlock  
157 device within the last three months of the six-month period of required installation of the ignition  
158 interlock device, then the period for which the person must maintain the ignition interlock device  
159 following the date of reinstatement shall be extended until the person has completed three  
160 consecutive months with no violations as described in this section. If the person fails to maintain  
161 such proof with the director, the license shall be resuspended or revoked and the person shall be  
162 guilty of a class A misdemeanor.

302.312. 1. Copies of all papers, documents, and records lawfully deposited or filed in  
2 the offices of the department of revenue or the bureau of vital records of the department of health  
3 and senior services and copies of any records, properly certified by the appropriate custodian or  
4 the director, shall be admissible as evidence in all courts of this state and in all administrative  
5 proceedings.

6           2. A computer terminal printout of an individual driving record through the Missouri  
7 uniform law enforcement system from the department of revenue database, certified by an officer  
8 of the local law enforcement agency, shall be admissible in evidence in all courts of this state.  
9 A local law enforcement agency equipped with a computer terminal shall provide a motor  
10 vehicle driver with a copy of such printout relating to the license of such motor vehicle driver  
11 upon the execution of a written request. The local law enforcement agency may charge an  
12 administrative fee not to exceed ~~[five]~~ **twelve** dollars per copy.

302.420. 1. No person who has had his or her license suspended or revoked under the  
2 provisions of sections 302.400 and 302.405 shall have that license reinstated until he or she has  
3 paid a ~~[twenty-dollar]~~ **forty-seven-dollar** reinstatement fee and has successfully completed a  
4 substance abuse traffic offender program as defined in section 302.010.

5           2. The fees for the substance abuse traffic offender program, or a portion thereof to be  
6 determined by the division of alcohol and drug abuse of the department of mental health, shall  
7 be paid by the person enrolled in the program. Any person who is enrolled in the program shall  
8 pay, in addition to any fee charged for the program, a supplemental fee to be determined by the  
9 department of mental health for the purposes of funding the substance abuse traffic offender  
10 program defined in section 302.010, or a program determined to be comparable by the  
11 department of mental health. The administrator of the program shall remit to the division of  
12 alcohol and drug abuse of the department of mental health on or before the fifteenth of each  
13 month the supplemental fees for all persons enrolled in the program, less two percent for  
14 administrative costs. Interest shall be charged on any unpaid balance of the supplemental fees  
15 due the division of alcohol and drug abuse pursuant to this section and shall accrue at a rate not  
16 to exceed the annual rates established pursuant to the provisions of section 32.065 plus three  
17 percentage points. The supplemental fees and any interest received by the department of mental  
18 health pursuant to this section shall be deposited in the mental health earnings fund which is  
19 created in section 630.053.

20           3. Any administrator who fails to remit to the division of alcohol and drug abuse of the  
21 department of mental health the supplemental fees and interest for all persons enrolled in the  
22 program pursuant to this section shall be subject to a penalty equal to the amount of interest  
23 accrued on the supplemental fees due the division pursuant to this section. If the supplemental  
24 fees, interest, and penalties are not remitted to the division of alcohol and drug abuse of the  
25 department of mental health within six months of the due date, the attorney general of the state  
26 of Missouri shall initiate appropriate action to collect said fees and any accrued interest. The  
27 court shall assess attorney fees and court costs against any delinquent program.

302.541. 1. In addition to other fees required by law, any person who has had a license  
2 to operate a motor vehicle suspended or revoked following a determination, pursuant to section

3 302.505, or section 302.410, 302.574, 577.010, or 577.012, or any county or municipal  
4 ordinance, where the defendant was represented by or waived the right to an attorney, that such  
5 person was driving while intoxicated or with a blood alcohol content of eight-hundredths of one  
6 percent or more by weight or, where such person was at the time of the arrest less than  
7 twenty-one years of age and was driving with a blood alcohol content of two-hundredths of one  
8 percent or more by weight, shall pay an additional fee of ~~[twenty-five]~~ **fifty-nine** dollars prior  
9 to the reinstatement or reissuance of the license.

10 2. Any person less than twenty-one years of age whose driving privilege has been  
11 suspended or revoked solely for a first determination pursuant to sections 302.500 to 302.540  
12 that such person was driving a motor vehicle with two-hundredths of one percent or more blood  
13 alcohol content is exempt from filing proof of financial responsibility with the department of  
14 revenue in accordance with chapter 303 as a prerequisite for reinstatement of driving privileges  
15 or obtaining a restricted driving privilege as provided by section 302.525.

302.720. 1. Except when operating under an instruction permit as described in this  
2 section, no person may drive a commercial motor vehicle unless the person has been issued a  
3 commercial driver's license with applicable endorsements valid for the type of vehicle being  
4 operated as specified in sections 302.700 to 302.780. A commercial driver's instruction permit  
5 shall allow the holder of a valid license to operate a commercial motor vehicle when  
6 accompanied by the holder of a commercial driver's license valid for the vehicle being operated  
7 and who occupies a seat beside the individual, or reasonably near the individual in the case of  
8 buses, for the purpose of giving instruction in driving the commercial motor vehicle. No person  
9 may be issued a commercial driver's instruction permit until he or she has passed written tests  
10 which comply with the minimum federal standards. A commercial driver's instruction permit  
11 shall be valid for the vehicle being operated for a period of not more than six months, and shall  
12 not be issued until the permit holder has met all other requirements of sections 302.700 to  
13 302.780, except for the driving test. A permit holder, unless otherwise disqualified, may be  
14 granted one six-month renewal within a one-year period. The fee for such permit or renewal  
15 shall be ~~[five]~~ **twelve** dollars. In the alternative, a commercial driver's instruction permit shall  
16 be issued for a thirty-day period to allow the holder of a valid driver's license to operate a  
17 commercial motor vehicle if the applicant has completed all other requirements except the  
18 driving test. The permit may be renewed for one additional thirty-day period and the fee for the  
19 permit and for renewal shall be ~~[five]~~ **twelve** dollars.

20 2. No person may be issued a commercial driver's license until he has passed written and  
21 driving tests for the operation of a commercial motor vehicle which complies with the minimum  
22 federal standards established by the Secretary and has satisfied all other requirements of the  
23 Commercial Motor Vehicle Safety Act of 1986 (Title XII of Pub. Law 99-570), as well as any

24 other requirements imposed by state law. All applicants for a commercial driver's license shall  
25 have maintained the appropriate class of commercial driver's instruction permit issued by this  
26 state or any other state for a minimum of fourteen calendar days prior to the date of taking the  
27 skills test. Applicants for a hazardous materials endorsement must also meet the requirements  
28 of the U.S. Patriot Act of 2001 (Title X of Public Law 107-56) as specified and required by  
29 regulations promulgated by the Secretary. Nothing contained in this subsection shall be  
30 construed as prohibiting the director from establishing alternate testing formats for those who  
31 are functionally illiterate; provided, however, that any such alternate test must comply with the  
32 minimum requirements of the Commercial Motor Vehicle Safety Act of 1986 (Title XII of Pub.  
33 Law 99-570) as established by the Secretary.

34 (1) The written and driving tests shall be held at such times and in such places as the  
35 superintendent may designate. A ~~twenty-five~~ **fifty-nine** dollar examination fee shall be paid  
36 by the applicant upon completion of any written or driving test, except the examination fee shall  
37 be waived for applicants seventy years of age or older renewing a license with a school bus  
38 endorsement. The director shall delegate the power to conduct the examinations required under  
39 sections 302.700 to 302.780 to any member of the highway patrol or any person employed by  
40 the highway patrol qualified to give driving examinations. The written test shall only be  
41 administered in the English language. No translators shall be allowed for applicants taking the  
42 test.

43 (2) The director shall adopt and promulgate rules and regulations governing the  
44 certification of third-party testers by the department of revenue. Such rules and regulations shall  
45 substantially comply with the requirements of 49 CFR 383, Section 383.75. A certification to  
46 conduct third-party testing shall be valid for one year, and the department shall charge a fee of  
47 ~~one~~ **two** hundred ~~thirty-six~~ dollars to issue or renew the certification of any third-party tester.

48 (3) Beginning August 28, 2006, the director shall only issue or renew third-party tester  
49 certification to community colleges established under chapter 178 or to private companies who  
50 own, lease, or maintain their own fleet and administer in-house testing to their employees, or to  
51 school districts and their agents that administer in-house testing to the school district's or agent's  
52 employees. Any third-party tester who violates any of the rules and regulations adopted and  
53 promulgated pursuant to this section shall be subject to having his certification revoked by the  
54 department. The department shall provide written notice and an opportunity for the third-party  
55 tester to be heard in substantially the same manner as provided in chapter 536. If any applicant  
56 submits evidence that he has successfully completed a test administered by a third-party tester,  
57 the actual driving test for a commercial driver's license may then be waived.

58 (4) Every applicant for renewal of a commercial driver's license shall provide such  
59 certifications and information as required by the Secretary and if such person transports a



60 hazardous material must also meet the requirements of the U.S. Patriot Act of 2001 (Title X of  
61 Public Law 107-56) as specified and required by regulations promulgated by the Secretary. Such  
62 person shall be required to take the written test for such endorsement. A ~~[twenty-five]~~ **fifty-nine**  
63 dollar examination fee shall be paid upon completion of such tests.

64 (5) The director shall have the authority to waive the driving skills test for any qualified  
65 military applicant for a commercial driver's license who is currently licensed at the time of  
66 application for a commercial driver's license. The director shall impose conditions and  
67 limitations to restrict the applicants from whom the department may accept alternative  
68 requirements for the skills test described in federal regulation 49 CFR 383.77. An applicant  
69 must certify that, during the two-year period immediately preceding application for a commercial  
70 driver's license, all of the following apply:

71 (a) The applicant has not had more than one license;

72 (b) The applicant has not had any license suspended, revoked, or cancelled;

73 (c) The applicant has not had any convictions for any type of motor vehicle for the  
74 disqualifying offenses contained in this chapter or federal rule 49 CFR 383.51(b);

75 (d) The applicant has not had more than one conviction for any type of motor vehicle for  
76 serious traffic violations;

77 (e) The applicant has not had any conviction for a violation of state or local law relating  
78 to motor vehicle traffic control, but not including any parking violation, arising in connection  
79 with any traffic accident, and has no record of an accident in which he or she was at fault;

80 (f) The applicant has been regularly employed within the last ninety days in a military  
81 position requiring operation of a commercial motor vehicle and has operated the vehicle for at  
82 least sixty days during the two years immediately preceding application for a commercial driver's  
83 license. The vehicle must be representative of the commercial motor vehicle the driver applicant  
84 operates or expects to operate;

85 (g) The applicant, if on active duty, must provide a notarized affidavit signed by a  
86 commanding officer as proof of driving experience as indicated in paragraph (f) of this  
87 subdivision;

88 (h) The applicant, if honorably discharged from military service, must provide a  
89 form-DD214 or other proof of military occupational specialty;

90 (i) The applicant must meet all federal and state qualifications to operate a commercial  
91 vehicle; and

92 (j) The applicant will be required to complete all applicable knowledge tests.

93 3. A commercial driver's license or commercial driver's instruction permit may not be  
94 issued to a person while the person is disqualified from driving a commercial motor vehicle,  
95 when a disqualification is pending in any state or while the person's driver's license is suspended,

96 revoked, or cancelled in any state; nor may a commercial driver's license be issued unless the  
97 person first surrenders in a manner prescribed by the director any commercial driver's license  
98 issued by another state, which license shall be returned to the issuing state for cancellation.

99 4. Beginning July 1, 2005, the director shall not issue an instruction permit under this  
100 section unless the director verifies that the applicant is lawfully present in the United States  
101 before accepting the application. The director may, by rule or regulation, establish procedures  
102 to verify the lawful presence of the applicant under this section. No rule or portion of a rule  
103 promulgated pursuant to the authority of this section shall become effective unless it has been  
104 promulgated pursuant to chapter 536.

105 5. Notwithstanding the provisions of this section or any other law to the contrary,  
106 beginning August 28, 2008, the director of the department of revenue shall certify as a third-party  
107 tester any municipality that owns, leases, or maintains its own fleet that requires certain  
108 employees as a condition of employment to hold a valid commercial driver's license; and that  
109 administered in-house testing to such employees prior to August 28, 2006.

302.735. 1. An application shall not be taken from a nonresident after September 30,  
2 2005. The application for a commercial driver's license shall include, but not be limited to, the  
3 applicant's legal name, mailing and residence address, if different, a physical description of the  
4 person, including sex, height, weight and eye color, the person's Social Security number, date  
5 of birth and any other information deemed appropriate by the director. The application shall also  
6 require, beginning September 30, 2005, the applicant to provide the names of all states where  
7 the applicant has been previously licensed to drive any type of motor vehicle during the  
8 preceding ten years.

9 2. A commercial driver's license shall expire on the applicant's birthday in the sixth year  
10 after issuance, unless the license must be issued for a shorter period due to other requirements  
11 of law or for transition or staggering of work as determined by the director, and must be renewed  
12 on or before the date of expiration. When a person changes such person's name an application  
13 for a duplicate license shall be made to the director of revenue. When a person changes such  
14 person's mailing address or residence the applicant shall notify the director of revenue of said  
15 change, however, no application for a duplicate license is required. A commercial license issued  
16 pursuant to this section to an applicant less than twenty-one years of age and seventy years of age  
17 and older shall expire on the applicant's birthday in the third year after issuance, unless the  
18 license must be issued for a shorter period as determined by the director.

19 3. A commercial driver's license containing a hazardous materials endorsement issued  
20 to an applicant who is between the age of twenty-one and sixty-nine shall not be issued for a  
21 period exceeding five years from the approval date of the security threat assessment as  
22 determined by the Transportation Security Administration.

23           4. The director shall issue an annual commercial driver's license containing a school bus  
24 endorsement to an applicant who is seventy years of age or older. The fee for such license shall  
25 be ~~[seven]~~ **seventeen** dollars and fifty cents.

26           5. A commercial driver's license containing a hazardous materials endorsement issued  
27 to an applicant who is seventy years of age or older shall not be issued for a period exceeding  
28 three years. The director shall not require such drivers to obtain a security threat assessment  
29 more frequently than such assessment is required by the Transportation Security Administration  
30 under the Uniting and Strengthening America by Providing Appropriate Tools Required to  
31 Intercept and Obstruct Terrorism Act (USA PATRIOT ACT) of 2001.

32           (1) The state shall immediately revoke a hazardous materials endorsement upon receipt  
33 of an initial determination of threat assessment and immediate revocation from the  
34 Transportation Security Administration as defined by 49 CFR 1572.13(a).

35           (2) The state shall revoke or deny a hazardous materials endorsement within fifteen days  
36 of receipt of a final determination of threat assessment from the Transportation Security  
37 Administration as required by CFR 1572.13(a).

38           6. The fee for a commercial driver's license or renewal commercial driver's license issued  
39 for a period greater than three years shall be ~~[forty]~~ **ninety-four** dollars **and fifty cents**.

40           7. The fee for a commercial driver's license or renewal commercial driver's license issued  
41 for a period of three years or less shall be ~~[twenty]~~ **forty-seven** dollars.

42           8. The fee for a duplicate commercial driver's license shall be ~~[twenty]~~ **forty-seven**  
43 dollars.

44           9. In order for the director to properly transition driver's license requirements under the  
45 Motor Carrier Safety Improvement Act of 1999 and the Uniting and Strengthening America by  
46 Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act (USA PATRIOT  
47 ACT) of 2001, the director is authorized to stagger expiration dates and make adjustments for  
48 any fees, including driver examination fees that are incurred by the driver as a result of the initial  
49 issuance of a transitional license required to comply with such acts.

50           10. Within thirty days after moving to this state, the holder of a commercial driver's  
51 license shall apply for a commercial driver's license in this state. The applicant shall meet all  
52 other requirements of sections 302.700 to 302.780, except that the director may waive the driving  
53 test for a commercial driver's license as required in section 302.720 if the applicant for a  
54 commercial driver's license has a valid commercial driver's license from a state which has  
55 requirements for issuance of such license comparable to those in this state.

56           11. Any person who falsifies any information in an application or test for a commercial  
57 driver's license shall not be licensed to operate a commercial motor vehicle, or the person's

58 commercial driver's license shall be cancelled, for a period of one year after the director  
59 discovers such falsification.

60 12. Beginning July 1, 2005, the director shall not issue a commercial driver's license  
61 under this section unless the director verifies that the applicant is lawfully present in the United  
62 States before accepting the application. If lawful presence is granted for a temporary period, no  
63 commercial driver's license shall be issued. The director may, by rule or regulation, establish  
64 procedures to verify the lawful presence of the applicant and establish the duration of any  
65 commercial driver's license issued under this section. No rule or portion of a rule promulgated  
66 pursuant to the authority of this section shall become effective unless it has been promulgated  
67 pursuant to chapter 536.

68 13. (1) Effective December 19, 2005, notwithstanding any provisions of subsections 1  
69 and 5 of this section to the contrary, the director may issue a nondomiciled commercial driver's  
70 license or commercial driver's instruction permit to a resident of a foreign jurisdiction if the  
71 United States Secretary of Transportation has determined that the commercial motor vehicle  
72 testing and licensing standards in the foreign jurisdiction do not meet the testing standards  
73 established in 49 CFR 383.

74 (2) Any applicant for a nondomiciled commercial driver's license or commercial driver's  
75 instruction permit must present evidence satisfactory to the director that the applicant currently  
76 has employment with an employer in this state. The nondomiciled applicant must meet the same  
77 testing, driver record requirements, conditions, and is subject to the same disqualification and  
78 conviction reporting requirements applicable to resident commercial drivers.

79 (3) The nondomiciled commercial driver's license will expire on the same date that the  
80 documents establishing lawful presence for employment expire. The word "nondomiciled" shall  
81 appear on the face of the nondomiciled commercial driver's license. Any applicant for a  
82 Missouri nondomiciled commercial driver's license or commercial driver's instruction permit  
83 must first surrender any nondomiciled commercial driver's license issued by another state.

84 (4) The nondomiciled commercial driver's license applicant must pay the same fees as  
85 required for the issuance of a resident commercial driver's license or commercial driver's  
86 instruction permit.

87 14. Foreign jurisdiction for purposes of issuing a nondomiciled commercial driver's  
88 license or commercial driver's instruction permit under this section shall not include any of the  
89 fifty states of the United States or Canada or Mexico.

306.015. 1. The owner of a vessel kept within this state shall cause it to be registered  
2 in the office of the director of revenue who shall issue a certificate of title for the same.

3           2. The owner of any vessel acquired or brought into the state shall file his application  
4 for title within sixty days after it is acquired or brought into this state. The director of revenue  
5 may grant extensions of time for titling to any person in deserving cases.

6           3. The fee for the certificate of title shall be ~~[seven]~~ **seventeen** dollars and fifty cents and  
7 shall be paid to the director of revenue at the time of making application. If application for  
8 certificate of title is not made within sixty days after the vessel is acquired or brought into the  
9 state, a delinquency penalty fee of ~~[ten]~~ **twenty-five** dollars for each thirty days of delinquency,  
10 not to exceed a total of ~~[thirty]~~ **seventy-five** dollars, shall be imposed. If the director of revenue  
11 learns that any person has failed to make application for certificate of title within sixty days after  
12 acquiring or bringing into the state a vessel or has sold a vessel without obtaining a certificate  
13 of title, he shall cancel the registration of all motorboats, vessels, and watercraft registered in the  
14 name of the person, either as sole owner or as co-owner, and shall notify the person that the  
15 cancellation will remain in force until the person pays the delinquency penalty fee provided in  
16 this section together with all fees, charges, and payments which he should have paid in  
17 connection with the certificate of title of the vessel.

18           4. In the event of a sale or transfer of ownership of a vessel or outboard motor for which  
19 a certificate of ownership or manufacturer's statement of origin has been issued, the holder of  
20 such certificate shall endorse on the same an assignment thereof, with warranty of title in form  
21 printed thereon, and prescribed by the director of revenue, with a statement of all liens or  
22 encumbrances on such vessel or outboard motor, and deliver the same to the buyer at the time  
23 of delivery to the buyer of such vessel or outboard motor; provided that, when the transfer of a  
24 vessel or outboard motor occurs within a corporation which holds a license to operate as a motor  
25 vehicle or boat dealer under sections 301.550 to 301.573 and this section, the provisions of  
26 subdivision (3) of subsection 6 of section 144.070 shall not apply.

306.016. 1. By January 1, 1995, the owner of any vessel documented by the United  
2 States Coast Guard on August 28, 1994, and the new owner of any vessel purchased after August  
3 28, 1994, who upon the sale or transfer of the vessel desires to document the vessel with the  
4 United States Coast Guard, shall apply for a vessel certificate of registration and pay a  
5 certification fee of ~~[seven]~~ **seventeen** dollars and fifty cents, an initial registration fee in an  
6 amount equal to the amount required for a certificate of number under section 306.030 and all  
7 applicable state and local or in lieu watercraft taxes as provided by law in effect on the date the  
8 vessel was documented or submit proof that all applicable registration fees have been paid to the  
9 department of revenue and all applicable taxes or in lieu watercraft taxes have been paid in this  
10 or another state. Such application shall include the county in which such vessel will be normally  
11 maintained by the new owner. A certificate of registration and a set of registration decals in a  
12 form the director shall prescribe shall be issued for a documented vessel. A Missouri resident

13 shall make application for a vessel certificate of registration within thirty days of acquiring or  
14 bringing the vessel into this state. A nonresident shall make application for a vessel certificate  
15 of registration within sixty days after acquiring a vessel in this state or bringing a vessel into this  
16 state if the vessel will be kept in this state for a period in excess of sixty consecutive days. A  
17 delinquency penalty fee of ~~ten~~ **twenty-five** dollars shall be imposed for each thirty days of  
18 delinquency, not to exceed a total of ~~thirty~~ **seventy-five** dollars. If the director of revenue  
19 learns that any person has failed to make application for a vessel certificate of registration in  
20 accordance with this section or has sold a vessel documented by the United States Coast Guard  
21 without obtaining a certificate of registration as provided in this section, the director shall cancel  
22 the registration of all vessels and outboard motors registered in the name of the person, either as  
23 sole owner or a co-owner, and shall notify the person that the cancellation will remain in force  
24 until the person pays the delinquency penalty fee together with all fees, charges, and payments  
25 which the person should have paid in connection with the vessel certificate of registration.

26       2. A boat or vessel documented by the United States Coast Guard or other agency of the  
27 federal government and operated on the waters of this state shall not be liable for the payment  
28 of any state or local sales or use tax on the purchase, but shall be liable for the payment of an  
29 in-lieu watercraft tax, which is hereby imposed. The fee in lieu of tax imposed pursuant to this  
30 section shall not apply to United States Coast Guard registered vessels purchased for purposes  
31 of marine construction including, but not limited to, barges, dredges, marine cranes, and other  
32 marine equipment utilized for construction or dredging of waterways. The in-lieu watercraft tax  
33 shall be collected by the director of revenue and deposited in the state treasury to the credit of  
34 general revenue and shall be appropriated for use by the water patrol division. Watercraft dealers  
35 in this state shall report to the director of revenue on forms furnished by the director the sale of  
36 each watercraft sold to a resident of this state. If the watercraft is registered and licensed  
37 pursuant to the provisions of this chapter and all applicable sales taxes have been paid, the  
38 director shall not collect the in-lieu tax imposed by this subsection. If the watercraft is registered  
39 with the United States Coast Guard or other agency of the federal government and not under the  
40 provisions of this chapter the director shall bill the purchaser of the watercraft for the in-lieu tax  
41 imposed by this subsection. Any person who fails to pay the in-lieu tax due under this section,  
42 within thirty days after receipt of the bill from the director of revenue, shall be liable to the same  
43 penalties imposed by law for failure to pay sales and use taxes due the state. The in-lieu tax shall  
44 be determined as follows:

45	PURCHASE PRICE OF	TAX DUE
46	WATERCRAFT	
47	Less than \$15,000	\$500.00

48	\$15,001 to \$30,000	650.00
49	\$30,001 to \$50,000	1,000.00
50	\$50,001 to \$100,000	1,400.00
51	\$100,001 to \$150,000	2,000.00
52	\$150,001 to \$200,000	3,000.00
53	\$200,001 to \$250,000	4,000.00
54	\$250,001 to \$300,000	5,000.00
55	\$300,001 to \$350,000	5,500.00
56	\$350,001 to \$400,000	6,000.00
57	\$400,001 to \$450,000	6,500.00
58	\$450,001 to \$500,000	7,500.00
59	\$500,001 to \$550,000	8,500.00
60	\$550,001 to \$650,000	9,500.00
61	\$650,001 to \$750,000	10,500.00
62	\$750,001 and above	add an additional 1,500.00 for each
63		\$100,000 increment

64

65         3. The registration decals for any vessel documented by the United States Coast Guard  
66 shall be in force and effect for a period of three years so long as the vessel is owned or held by  
67 the original holder of the certificate of registration and shall be renewed upon application and  
68 payment of a registration renewal fee equal to the amount required for a certificate of number  
69 under section 306.030. The owner shall attach the registration decals to both sides of the forward  
70 half of the bow of the documented vessel in a place that is fully visible.

71         4. The department of revenue may issue a temporary vessel certificate of registration  
72 authorizing the operation of a vessel to be documented by the United States Coast Guard for not  
73 more than sixty days. The temporary registration shall be made available by the department of  
74 revenue and may be purchased from the department of revenue or from a dealer upon proof of  
75 purchase of a vessel. The department shall make temporary certificates of registration available  
76 to registered dealers in this state in sets of ten. The fee for the temporary certificates of

77 registration shall be ~~[five]~~ **twelve** dollars each. No dealer shall charge more than ~~[five]~~ **twelve**  
78 dollars for each temporary certificate of registration issued. The temporary registration shall be  
79 valid for a period of sixty days from the date of issuance by the department of revenue to the  
80 purchaser of the vessel or from the date of sale of the vessel by a dealer from which the purchaser  
81 obtains a certificate of registration. The temporary certificate of registration shall be issued on  
82 a form prescribed by the department of revenue and issued only for the purchaser's use in the  
83 operation of the vessel purchased to enable the purchaser to legally operate the vessel while a  
84 certificate of registration is being obtained, and shall be displayed on no other vessel. Temporary  
85 certificates of registration issued under this section shall not be transferable or renewable and  
86 shall not be valid upon issuance of a proper certificate of registration. The dealer or authorized  
87 agent shall insert the date of issuance and expiration date, year, make and the manufacturer's  
88 identification number of the vessel on the temporary registration when issued to the purchaser.  
89 The dealer shall complete the information on the temporary registration in full. Every dealer that  
90 issues a temporary certificate of registration shall keep, for inspection by authorized officers, a  
91 correct record of each temporary certificate of registration issued by the dealer by recording the  
92 registration number, purchaser's name and address, year, make and manufacturer's identification  
93 number of the vessel on which the temporary certificate of registration is to be used and the date  
94 of issuance.

95         5. Upon the sale or transfer of any vessel documented by the United States Coast Guard  
96 for which a certificate of registration has been issued, the registration shall be terminated. If the  
97 new owner elects to have the vessel documented by the United States Coast Guard, the new  
98 owner shall submit, in addition to the properly assigned certificate of registration, proof of  
99 release from the documentation provided by the United States Coast Guard and shall comply  
100 with the provisions of this section. If the new owner elects not to document the vessel with the  
101 United States Coast Guard, the owner shall comply with the applicable provisions of this chapter.

102         6. The certificate of registration shall be available at all times for inspection on the vessel  
103 for which it is issued, whenever the vessel is in operation.

306.030. 1. The owner of each vessel requiring numbering by this state shall file an  
2 application for number with the department of revenue on forms provided by it. The application  
3 shall contain a full description of the vessel, factory number or serial number, together with a  
4 statement of the applicant's source of title and of any liens or encumbrances on the vessel. For  
5 good cause shown the director of revenue may extend the period of time for making such  
6 application. The director of revenue shall use reasonable diligence in ascertaining whether the  
7 facts stated in such application are true, and, if satisfied that the applicant is the lawful owner of  
8 such vessel, or otherwise entitled to have the same registered in his or her name, shall thereupon  
9 issue an appropriate certificate of title over the director's signature and sealed with the seal of the



10 director's office, procured and used for such purpose, and a certificate of number stating the  
11 number awarded to the vessel. The application shall include a provision stating that the applicant  
12 will consent to any inspection necessary to determine compliance with the provisions of this  
13 chapter and shall be signed by the owner of the vessel and shall be accompanied by the fee  
14 specified in subsection 10 of this section. The owner shall paint on or attach to each side of the  
15 bow of the vessel the identification number in a manner as may be prescribed by rules and  
16 regulations of the division of water safety in order that it may be clearly visible. The number  
17 shall be maintained in legible condition. The certificate of number shall be pocket size and shall  
18 be available at all times for inspection on the vessel for which issued, whenever the vessel is in  
19 operation. The operator of a vessel in which such certificate of number is not available for  
20 inspection by the water patrol division or, if the operator cannot be determined, the person who  
21 is the registered owner of the vessel shall be subject to the penalties provided in section 306.210.  
22 Vessels owned by the state or a political subdivision shall be registered but no fee shall be  
23 assessed for such registration.

24         2. Each new vessel sold in this state after January 1, 1970, shall have die stamped on or  
25 within three feet of the transom or stern a factory number or serial number.

26         3. The owner of any vessel already covered by a number in full force and effect which  
27 has been awarded to it pursuant to then operative federal law or a federally approved numbering  
28 system of another state shall record the number prior to operating the vessel on the waters of this  
29 state in excess of the sixty-day reciprocity period provided for in section 306.080. The  
30 recordation and payment of registration fee shall be in the manner and pursuant to the procedure  
31 required for the award of a number under subsection 1 of this section. No additional or substitute  
32 number shall be issued unless the number is a duplicate of an existing Missouri number.

33         4. In the event that an agency of the United States government shall have in force an  
34 overall system of identification numbering for vessels within the United States, the numbering  
35 system employed pursuant to this chapter by the department of revenue shall be in conformity  
36 therewith.

37         5. All records of the department of revenue made and kept pursuant to this section shall  
38 be public records.

39         6. Every certificate of number awarded pursuant to this chapter shall continue in force  
40 and effect for a period of three years unless sooner terminated or discontinued in accordance with  
41 the provisions of this chapter. Certificates of number may be renewed by the owner in the same  
42 manner provided for in the initial securing of the same or in accordance with the provisions of  
43 sections 306.010 to 306.030.

44         7. The department of revenue shall fix the days and months of the year on which  
45 certificates of number due to expire during the calendar year shall lapse and no longer be of any

46 force and effect unless renewed pursuant to this chapter and may stagger such dates in order to  
47 distribute the workload.

48 8. When applying for or renewing a vessel's certificate of number, the owner shall submit  
49 a paid personal property tax receipt for the tax year which immediately precedes the year in  
50 which the application is made or the year in which the renewal is due and which reflects that the  
51 vessel being renewed is listed as personal property and that all personal property taxes, including  
52 delinquent taxes from prior years, have been paid, or a statement certified by the county or  
53 township in which the owner's property was assessed showing that the state and county tangible  
54 personal property taxes for such previous tax year and all delinquent taxes due have been paid  
55 by the applicant or that no such taxes were due.

56 9. When applying for or renewing a certificate of registration for a vessel documented  
57 with the United States Coast Guard under section 306.016, owners of vessels shall submit a paid  
58 personal property tax receipt for the tax year which immediately precedes the year in which the  
59 application is made or the renewal is due and which reflects that the vessel is listed as personal  
60 property and that all personal property taxes, including delinquent taxes from prior years, have  
61 been paid, or a statement certified by the county or township in which the owner's property was  
62 assessed showing that the state and county tangible personal property taxes for such previous tax  
63 year and all delinquent taxes due have been paid by the applicant or that no such taxes were due.

64 10. The fee to accompany each application for a certificate of number is:

65 For vessels under 16 feet in length	<del>[\$25.00]</del> <b>\$60.00</b>
66 For vessels at least 16 feet in length but	<del>[\$55.00]</del> <b>\$130.00</b>
67 less than 26 feet in length	
68 For vessels at least 26 feet in length but	<del>[\$100.00]</del> <b>\$240.00</b>
69 less than 40 feet in length	
70 For vessels at least 40 feet and over	<del>[\$150.00.]</del> <b>\$350.00</b>

71

72 11. The certificate of title and certificate of number issued by the director of revenue  
73 shall be manufactured in a manner to prohibit as nearly as possible the ability to alter,  
74 counterfeit, duplicate, or forge such certificate without ready detection.

75 12. The first two million dollars collected annually under the provisions of this section  
76 shall be deposited into the state general revenue fund. All fees collected under the provisions  
77 of this section in excess of two million dollars annually shall be deposited in the water patrol  
78 division fund and shall be used exclusively for the water patrol division.

79           13. Notwithstanding the provisions of subsection 10 of this section, vessels at least  
80 sixteen feet in length but less than twenty-eight feet in length, that are homemade, constructed  
81 out of wood, and have a beam of five feet or less, shall pay a fee of ~~[fifty-five]~~ **one hundred**  
82 **thirty** dollars, which shall accompany each application for a certification number.

          306.031. 1. If an original, manufacturer's, or other distinguishing number on any  
2 outboard motor or vessel has been destroyed, removed, covered, altered, defaced or is otherwise  
3 nonexistent, the director of revenue, upon application, payment of ~~[seven]~~ **seventeen** dollars and  
4 fifty cents, proper inspection, and satisfactory proof of ownership by the owner, shall issue a new  
5 or replacement identification number plate to be affixed to the outboard motor or vessel. The  
6 number plate shall be in the form prescribed by the director of revenue.

7           2. The owner or the owner's designee shall securely fasten the identification number  
8 plate immediately to the outside of the outboard motor or vessel close to the area where the  
9 original or manufacturer's identification number plate would typically be. After the identification  
10 number plate has been secured to the outboard motor or vessel as required, such number shall  
11 be the lawful number of the outboard motor or vessel for the purpose of identification and  
12 registration. No person shall destroy, remove, cover, alter or deface such number. Any person  
13 who violates the provisions of this subsection is guilty of a class B misdemeanor.

          306.060. 1. If the ownership of a vessel changes, the new owner shall file a new  
2 application form with the required fee with the department of revenue and a new certificate of  
3 number may be awarded in the same manner as provided in section 306.030 for an original award  
4 of number.

5           2. The department of revenue may issue a one-time temporary certificate of number  
6 authorizing the operation of a vessel by the purchaser for not more than thirty days. A temporary  
7 permit issued under this section is not renewable. The department of revenue shall provide the  
8 temporary certificates of number. A person may purchase a temporary certificate from the  
9 department of revenue with proof of purchase of a vessel or from the dealer when the vessel is  
10 purchased. The department shall provide temporary certificates of number to registered dealers  
11 in this state in sets of ten certificates. The fee for a temporary certificate of number shall be  
12 ~~[five]~~ **twelve** dollars for each temporary certificate of number issued. A dealer may not charge  
13 more than ~~[five]~~ **twelve** dollars for each temporary certificate of number issued by the dealer.  
14 The department of revenue shall prescribe the form for a temporary certificate of number. A  
15 temporary certificate of number is valid for the legal operation of a vessel only by the purchaser  
16 of the vessel from the date the certificate is issued for either thirty days or until proper title and  
17 registration have been obtained, whichever first occurs. A temporary certificate may not be  
18 transferred or displayed on any vessel other than the vessel for which it was issued. The

19 department of revenue shall determine the size, number configuration, construction and color of  
20 the temporary certificates of number.

21 3. The department of revenue or the dealer or the dealer's authorized agent shall insert  
22 the date of issuance and expiration date, year, make and the manufacturer's identification number  
23 of the vessel on the temporary certificate of number when issued to the purchaser. The dealer  
24 shall also insert the dealer's number on the temporary certificate of number. Every dealer that  
25 issues a temporary certificate of number shall keep, for inspection by authorized officers, an  
26 accurate record of each temporary certificate of number issued by the dealer by recording the  
27 certificate of number, purchaser's name and address, year, make and manufacturer's identification  
28 number of the vessel on which the temporary certificate of number is to be used and the date of  
29 issuance.

306.127. 1. Beginning January 1, 2005, every person born after January 1, 1984, or as  
2 required pursuant to section 306.128, who operates a vessel on the lakes of this state shall  
3 possess, on the vessel, a boating safety identification card issued by the water patrol division or  
4 its agent which shows that he or she has:

5 (1) Successfully completed a boating safety course approved by the National Association  
6 of State Boating Law Administrators and certified by the water patrol division. The boating  
7 safety course may include a course sponsored by the United States Coast Guard Auxiliary or the  
8 United States Power Squadron. The water patrol division may appoint agents to administer a  
9 boater education course or course equivalency examination and issue boater identification cards  
10 under guidelines established by the water patrol. The water patrol division shall maintain a list  
11 of approved courses; or

12 (2) Successfully passed an equivalency examination prepared by the water patrol division  
13 and administered by the water patrol division or its agent. The equivalency examination shall  
14 have a degree of difficulty equal to, or greater than, that of the examinations given at the  
15 conclusion of an approved boating safety course; or

16 (3) A valid master's, mate's, or operator's license issued by the United States Coast  
17 Guard.

18 2. The water patrol division or its agent shall issue a permanent boating safety  
19 identification card to each person who complies with the requirements of this section which is  
20 valid for life unless invalidated pursuant to law.

21 3. The water patrol division may charge a fee for such card or any replacement card that  
22 does not substantially exceed the costs of administering this section. The water patrol division  
23 or its designated agent shall collect such fees. These funds shall be forwarded to general  
24 revenue.

25 4. The provisions of this section shall not apply to any person who:

- 26 (1) Is licensed by the United States Coast Guard to serve as master of a vessel;  
27 (2) Operates a vessel only on a private lake or pond that is not classified as waters of the  
28 state;  
29 (3) Until January 1, 2006, is a nonresident who is visiting the state for sixty days or less;  
30 (4) Is participating in an event or regatta approved by the water patrol;  
31 (5) Is a nonresident who has proof of a valid boating certificate or license issued by  
32 another state if the boating course is approved by the National Association of State Boating Law  
33 Administrators (NASBLA);  
34 (6) Is exempted by rule of the water patrol;  
35 (7) Is currently serving in any branch of the United States Armed Forces, reserves, or  
36 Missouri National Guard, or any spouse of a person currently in such service; or  
37 (8) Has previously successfully completed a boating safety education course approved  
38 by the National Association of State Boating Law Administrators (NASBLA).  
39 5. The water patrol division shall inform other states of the requirements of this section.  
40 6. No individual shall be detained or stopped strictly for the purpose of checking whether  
41 the individual possesses a boating safety identification card or a temporary boater education  
42 permit.  
43 7. Any person or company that rents or sells vessels may issue a temporary boating  
44 safety identification card to an individual to operate a rented vessel or a vessel being considered  
45 for sale, for a period of up to seven days, provided that the individual meets the minimum age  
46 requirements for operating a vessel in this state. In order to qualify for the temporary boating  
47 safety identification card, the applicant shall provide a valid driver's license and shall sign an  
48 affidavit that he or she has reviewed the Missouri state highway patrol handbook of Missouri  
49 boating laws and responsibilities. Any individual holding a valid temporary boating safety  
50 identification card shall be deemed in compliance with the requirements of this section. The  
51 Missouri state highway patrol shall charge a fee of ~~nine~~ **twenty-one** dollars for such temporary  
52 boating safety identification card. Individuals shall not be eligible for more than one temporary  
53 boating safety identification card. No person or company may issue a temporary boating safety  
54 identification card to an individual under the provisions of this subsection unless such person or  
55 company is capable of submitting the applicant's temporary boating safety identification card  
56 information and payment in an electronic format as prescribed by the Missouri state highway  
57 patrol. The business entity issuing a temporary boating safety identification card to an individual  
58 under the provisions of this subsection shall transmit the applicant's temporary boating safety  
59 identification card information electronically to the Missouri state highway patrol, in a manner  
60 and format prescribed by the superintendent, using an electronic online registration process  
61 developed and provided by the Missouri state highway patrol. The electronic online process

62 developed and provided by the Missouri state highway patrol shall allow the applicant to pay the  
63 temporary boating safety identification card fee by credit card or debit card. Notwithstanding  
64 any provision in section 306.185 to the contrary, all fees collected under the authority of this  
65 subsection shall be deposited in the water patrol division fund. The Missouri state highway  
66 patrol shall promulgate rules for developing the temporary boating safety identification card and  
67 any requirements necessary to the issuance, processing, and payment of the temporary boating  
68 safety identification card. The Missouri state highway patrol shall, by rule, develop a boating  
69 safety checklist for each applicant seeking a temporary boating safety identification card.  
70 Nothing in this subsection shall allow a holder of a temporary boating safety identification card  
71 to receive a notation on the person's driver's license or nondriver identification under section  
72 302.184. The provisions of this subsection shall expire on December 31, 2022.

306.435. 1. When the holder of any indebtedness secured by a security agreement or  
2 other contract for security covering an outboard motor, motorboat, vessel, or watercraft who has  
3 a notice of lien on file with the director of revenue repossesses the outboard motor, motorboat,  
4 vessel, or watercraft either by legal process or in accordance with the terms of a contract  
5 authorizing the repossession of the outboard motor, motorboat, vessel, or watercraft without legal  
6 process, the holder may obtain a certificate of ownership from the director of revenue upon  
7 presentation of:

8 (1) An application form furnished by the director of revenue which shall contain a full  
9 description of the outboard motor, motorboat, vessel, or watercraft and the manufacturer's or  
10 other identifying number;

11 (2) A notice of lien receipt or the original certificate of ownership reflecting the holder's  
12 lien; and

13 (3) An affidavit of the holder, certified under penalties of perjury for making a false  
14 statement to a public official, that the debtor defaulted in payment of the debt, and that the holder  
15 repossessed the outboard motor, motorboat, vessel, or watercraft either by legal process or in  
16 accordance with the terms of the contract, and the specific address where the outboard motor,  
17 motorboat, vessel, or watercraft is held. Such affidavit shall also state that the lienholder has the  
18 written consent from all owners or lienholders of record to repossess the outboard motor,  
19 motorboat, vessel, or watercraft or has provided all the owners or lienholders with written notice  
20 of the repossession.

21 2. On an outboard motor, motorboat, vessel, or watercraft, the lienholder shall first give:

22 (1) Ten days' written notice by first class United States mail, postage prepaid, to each of  
23 the owners and other lienholders, if any, of the outboard motor, motorboat, vessel, or watercraft  
24 at each of their last mailing addresses as shown by the last prior certificate of ownership, if any

25 issued, or the most recent address on the lienholder's records, that an application for a  
26 reposessed title will be made; or

27 (2) The lienholder may, ten days prior to applying for a repossession title, include the  
28 information in the above notice in the appropriate uniform commercial code notice under  
29 sections 400.9-613 or 400.9-614. Such alternative notice to all owners and lienholders shall be  
30 valid and enforceable under both the uniform commercial code and this section, provided it  
31 otherwise complies with the provisions of the uniform commercial code.

32 3. Upon the holder's presentation of the papers required by subsection 1 of this section  
33 and the payment of a fee of ~~ten~~ **twenty-four** dollars, the director of revenue, if he is satisfied  
34 with the genuineness of the papers, shall issue and deliver to the holder a certificate of title which  
35 shall be in its usual form except it shall be clearly captioned "Reposessed Title". Each  
36 reposessed title so issued shall, for all purposes, be treated as an original certificate of  
37 ownership and shall supersede the outstanding certificate of ownership, if any, and duplicates  
38 thereof, if any, on the outboard motor, motorboat, vessel, or watercraft, all of which shall become  
39 null and void.

40 4. In any case where there is no certificate of ownership, or duplicate thereof, outstanding  
41 in the name of the debtor on the reposessed outboard motor, motorboat, vessel, or watercraft,  
42 the director of revenue shall issue a reposessed title to the holder and shall proceed to collect  
43 all unpaid fees, taxes, charges and penalties from the debtor as provided in sections 306.015,  
44 306.030, 306.530 and 306.535, in addition to the fee specified in subsection 3 of this section.

45 5. The director of revenue may prescribe rules and regulations for the effective  
46 administration of this section. Any rule or portion of a rule, as that term is defined in section  
47 536.010, that is created under the authority delegated in this section shall become effective only  
48 if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section  
49 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the  
50 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove  
51 and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority  
52 and any rule proposed or adopted after August 28, 2006, shall be invalid and void.

306.535. 1. Applications shall be made on forms prescribed and furnished to the  
2 applicant, upon demand, by the director of revenue.

3 2. The application shall contain a brief description of the outboard motor to be registered,  
4 the name of manufacturer, the factory number or serial number, the type and color of the  
5 outboard motor, the amount of motive power stated in figures of horsepower, and the name and  
6 address, including county, of the owner; and a declaration and affidavit of ownership, showing  
7 the date and from whom purchased.

8           3. The fee for registering and issuing a license shall be ~~[two]~~ **five** dollars, and the fee for  
9 a certificate of title shall be ~~[five]~~ **twelve** dollars, both of which fees shall be paid to the director  
10 of revenue at the time of making the application.

11           4. If application for the certificate of title is not made within sixty days after the outboard  
12 motor is acquired or brought into the state by the applicant, a delinquency penalty fee of ~~[ten]~~  
13 **twenty-five** dollars for each thirty days of delinquency, not to exceed a total of ~~[thirty]~~ **seventy-**  
14 **five** dollars, shall be imposed. If the director of revenue learns that any person has failed to make  
15 application for a certificate of title within sixty days after acquiring or bringing into the state an  
16 outboard motor or has sold an outboard motor without obtaining a certificate of title, he shall  
17 cancel the registration of all outboard motors registered in the name of the person, either as sole  
18 owner or as a co-owner, and shall notify the person that the cancellation shall remain in force  
19 until the person pays the delinquency penalty fee provided in this subsection together with all  
20 fees, charges and payments which he should have paid in connection with the certificate of title  
21 and registration of the outboard motor.

          306.550. 1. When the certificate forms are printed, the director of revenue shall cause  
2 to be printed on the reverse side, a form for transfer of title to be used by the owner if the owner  
3 sells the registered outboard motor; to be completed and signed by the owner and delivered to  
4 the purchaser or transferee, as evidence of title.

5           2. When an outboard motor is transferred, the seller shall remove the registration number  
6 decal from the outboard motor. The purchaser shall within thirty days thereafter file an  
7 application for registration of the outboard motor in the purchaser's name, accompanied by the  
8 transfer of title duly executed, and accompanied by the registration fee which shall be the same  
9 as though no former registration had been made.

10           3. The department of revenue may issue a one-time temporary registration number  
11 authorizing the operation of an outboard motor by a purchaser for not more than thirty days. A  
12 temporary registration issued under this section is not renewable. The department of revenue  
13 shall provide the temporary registration numbers. A person may purchase a temporary  
14 registration number from the department of revenue with proof of purchase of an outboard  
15 motor, or from the dealer, when the outboard motor is purchased. The department shall provide  
16 temporary registration numbers to registered dealers in this state in sets of ten registration  
17 numbers. The fee for the temporary registration number shall be ~~[two]~~ **five** dollars for each  
18 registration number issued. A dealer may not charge more than ~~[two]~~ **five** dollars for each  
19 registration number issued by the dealer. A registration number is valid for the legal operation  
20 of an outboard motor only by the purchaser of the outboard motor from the date the certificate  
21 is issued for either thirty days or until proper registration has been obtained, whichever first  
22 occurs. A registration number may not be transferred or displayed on any outboard motor other



23 than the outboard motor for which it was issued. The department of revenue shall determine the  
24 size and numbering configuration, construction, and color of the temporary registration number.

25 4. The department of revenue or the dealer or the dealer's authorized agent shall insert  
26 the date of issuance and expiration, year, make and manufacturer's identification number of the  
27 outboard motor on the temporary registration number when issued to the buyer. The dealer shall  
28 also insert the dealer's number on the temporary registration number. Every dealer that issues  
29 a temporary registration number shall keep, for inspection by authorized officers, an accurate  
30 record of each temporary registration number issued by the dealer by recording the registration  
31 number, buyer's name and address, year, make and manufacturer's identification number of the  
32 outboard motor on which the registration number is to be used, and the date of issuance.

313.826. Each excursion gambling boat licensed by the commission shall withhold for  
2 state income tax purposes from electronic gaming device jackpots or table game jackpots of  
3 twelve hundred dollars or more an amount equal to four percent of the prize. Withholdings made  
4 pursuant to this section shall be subject to the withholding tax provisions pursuant to sections  
5 143.191 to ~~[143.261, including section 143.261]~~ **143.265.**

313.905. As used in sections 313.900 to 313.955, the following terms shall mean:

2 (1) "Authorized internet website", an internet website or any platform operated by a  
3 licensed operator;

4 (2) "Commission", the Missouri gaming commission;

5 (3) "Entry fee", anything of value including, but not limited to, cash or a cash equivalent  
6 that a fantasy sports contest operator collects in order to participate in a fantasy sports contest;

7 (4) "Fantasy sports contest", any fantasy or simulated game or contest with an entry fee[;  
8 ~~conducted on an internet website or any platform;~~] in which:

9 (a) The value of all prizes and awards offered to the winning participants is established  
10 and made known in advance of the contest;

11 (b) All winning outcomes reflect in part the relative knowledge and skill of the  
12 participants and are determined predominantly by the accumulated statistical results of the  
13 performance of individuals, including athletes in the case of sports events; and

14 (c) No winnings outcomes are based on the score, point spread, or any performance of  
15 any single actual team or combination of teams or solely on any single performance of an  
16 individual athlete or player in any single actual event;

17 (5) "Fantasy sports contest operator", any person ~~[or]~~, entity, **or division of a corporate**  
18 **entity** that offers ~~[fantasy sports contests for a prize]~~ **a platform for the playing of fantasy**  
19 **contests, administers one or more fantasy contests with an entry fee, and awards a prize**  
20 **of value;**

21 (6) "Highly experienced player", a person who has either:

- 22 (a) Entered more than one thousand contests offered by a single fantasy sports contest  
23 operator; or
- 24 (b) Won more than three fantasy sports prizes of one thousand dollars or more;
- 25 (7) "Licensed operator", a fantasy sports contest operator licensed pursuant to section  
26 313.910 to offer fantasy sports contests for play on an authorized internet website in Missouri;
- 27 (8) **"Location", the geographical position of a person as determined within a degree**  
28 **of accuracy consistent with generally available internet protocol address locators;**
- 29 (9) **"Location percentage", for all fantasy sports contests, the percentage, rounded**  
30 **to the nearest one-tenth of one percent, of the total entry fees collected from registered**  
31 **players located in the state of Missouri at the time of entry into a fantasy contest, divided**  
32 **by the total entry fees collected from all players, regardless of the players' location, of the**  
33 **fantasy sports contests;**
- 34 (10) "Minor", any person less than eighteen years of age;
- 35 ~~[(9)]~~ (11) "Net revenue", for all fantasy sports contests, the amount equal to the total  
36 entry fees collected from all participants entering such fantasy sports contests less winnings paid  
37 to participants in the contests, multiplied by the ~~[resident]~~ **location** percentage;
- 38 ~~[(10)]~~ (12) "Player", a person who participates in a fantasy sports contest offered by a  
39 fantasy sports contest operator;
- 40 ~~[(11)]~~ (13) "Prize", anything of value including, but not limited to, cash or a cash  
41 equivalent, contest credits, merchandise, or admission to another contest in which a prize may  
42 be awarded;
- 43 ~~[(12)]~~ (14) "Registered player", a person registered pursuant to section 313.920 to  
44 participate in a fantasy sports contest ~~[on an authorized internet website];~~
- 45 ~~[(13)] "Resident percentage", for all fantasy sports contests, the percentage, rounded to~~  
46 ~~nearest one-tenth of one percent, of the total entry fees collected from Missouri residents divided~~  
47 ~~by the total entry fees collected from all players, regardless of the players' location, of the fantasy~~  
48 ~~sports contests; and~~
- 49 ~~————[(14)]~~ (15) "Script", a list of commands that a fantasy-sports-related computer program  
50 can execute to automate processes on a fantasy sports contest platform.

313.935. 1. No fantasy sports contest operator shall offer any fantasy sports contest in  
2 Missouri without first being licensed by the commission. A fantasy sports contest operator  
3 wishing to offer fantasy sports contests in this state shall ~~[annually]~~ apply to the commission for  
4 a license and shall remit to the commission an ~~[annual]~~ application fee of ten thousand dollars  
5 or ten percent of the applicant's net revenue from the previous calendar year, whichever is lower.

6 2. As part of the commission's investigation and licensing process, the commission may  
7 conduct an investigation of the fantasy sports contest operator's employees, officers, directors,

8 trustees, and principal salaried executive staff officers. The applicant shall be responsible for  
9 the ~~[total]~~ cost of the investigation **up to ten thousand dollars**. If the cost of the investigation  
10 exceeds the application fee, the applicant shall remit **such cost** to the commission ~~[the total cost~~  
11 ~~of the investigation]~~ prior to any license being issued. ~~[The total cost of the investigation, paid~~  
12 ~~by the applicant, shall not exceed fifty thousand dollars.]~~ **An applicant may apply for, and the**  
13 **commission may grant, based on a showing of undue burden, a waiver of all or a portion**  
14 **of the cost of the investigation.** All revenue received under this section shall be placed into the  
15 gaming commission fund created under section 313.835.

16 3. (1) **A fantasy sports contest operator with net revenues of two million dollars or**  
17 **more from the previous calendar year shall be required to submit an annual license**  
18 **renewal fee of five thousand dollars by November first of each subsequent calendar year.**  
19 **A fantasy sports contest operator with net revenues of less than two million dollars but**  
20 **greater than one million dollars from the previous calendar year shall be required to**  
21 **submit an annual license renewal fee of two thousand five hundred dollars by November**  
22 **first of each subsequent calendar year. A fantasy sports contest operator with net revenues**  
23 **equal to or less than one million dollars but greater than two hundred fifty thousand**  
24 **dollars shall submit an annual license renewal fee of one thousand dollars by November**  
25 **first of each subsequent calendar year. A fantasy sports contest operator with net revenues**  
26 **of two hundred fifty thousand dollars or less from the previous calendar year shall not be**  
27 **required to submit an annual license renewal fee.**

28 (2) In addition to the ~~[application]~~ **license renewal** fee, a licensed operator shall also pay  
29 an annual operation fee~~[, on April fifteenth of each year,]~~ in a sum equal to ~~[eleven and one-half]~~  
30 **six percent** of the licensed operator's net revenue from the previous calendar year. All revenue  
31 collected under this subsection shall be placed in the gaming proceeds for education fund created  
32 under section 313.822. If a licensed operator fails to **apply for a license renewal or** pay the  
33 annual operation fee ~~[by April fifteenth, the licensed operator shall have its license immediately~~  
34 ~~suspended by]~~, the commission **may suspend the license of such licensed operator** until such  
35 payment is made.

36 4. Any fantasy sports contest operator already operating in the state prior to April 1,  
37 2016, may operate until they have received or have been denied a license. Such fantasy sports  
38 contest operators shall apply for a license prior to October 1, 2016. Any fantasy sports contest  
39 operator operating under this subsection after August 28, 2016, shall pay the annual operation  
40 fee of eleven and one-half percent of its net revenue from August 28, 2016, until action is taken  
41 on its application. If a **licensed** fantasy sports contest operator fails to pay its **annual** operation  
42 fee by ~~[April 15, 2017]~~ **November 1, 2019**, the **commission may suspend the license or deny**  
43 **the pending license application of such** fantasy sports contest operator ~~[shall have its license~~

44 ~~immediately suspended by the commission, or if the fantasy sports contest operator has a pending~~  
45 ~~application, its application shall be denied immediately].~~

46         5. If a **licensed** fantasy sports contest operator ceases to offer fantasy sports contests in  
47 Missouri, the operator shall pay an operation fee equal to ~~[eleven and one-half]~~ **six** percent of its  
48 net revenue for the period of the calendar year in which it offered fantasy sports contests in  
49 Missouri **by November first of the subsequent calendar year.** ~~[Such payment shall be made~~  
50 ~~within sixty days of the last day the fantasy sports contest operator offered fantasy sports contests~~  
51 ~~in Missouri. After the expiration of sixty days, a penalty of five hundred dollars per day shall~~  
52 ~~be assessed against the fantasy sports contest operator until the operation fee and any penalty is~~  
53 ~~paid in full.]~~

320.093. 1. Any person, firm or corporation who purchases a dry fire hydrant, as defined  
2 in section 320.273, or provides an acceptable means of water storage for such dry fire hydrant  
3 including a pond, tank or other storage facility with the primary purpose of fire protection within  
4 the state of Missouri, shall be eligible for a credit on income taxes otherwise due pursuant to  
5 chapter 143, except sections 143.191 to ~~[143.261]~~ **143.265**, as an incentive to implement safe  
6 and efficient fire protection controls. The tax credit, not to exceed five thousand dollars, shall  
7 be equal to fifty percent of the cost in actual expenditure for any new water storage construction,  
8 equipment, development and installation of the dry hydrant, including pipes, valves, hydrants and  
9 labor for each such installation of a dry hydrant or new water storage facility. The amount of the  
10 tax credit claimed for in-kind contributions shall not exceed twenty-five percent of the total  
11 amount of the contribution for which the tax credit is claimed.

12         2. Any amount of credit which exceeds the tax due shall not be refunded but may be  
13 carried over to any subsequent ~~[taxable]~~ **tax** year, not to exceed seven years. The person, firm  
14 or corporation may elect to assign to a third party the approved tax credit. The certificate of  
15 assignment and other appropriate forms shall be filed with the Missouri department of revenue  
16 and the department of economic development.

17         3. The person, firm or corporation shall make application for the credit to the department  
18 of economic development after receiving approval of the state fire marshal. The fire marshal  
19 shall establish by rule promulgated pursuant to chapter 536 the requirements to be met based on  
20 the National Resources Conservation Service's Dry Hydrant Standard. The state fire marshal or  
21 designated local representative shall review and authorize the construction and installation of any  
22 dry fire hydrant site. Only approved dry fire hydrant sites shall be eligible for tax credits as  
23 indicated in this section. Under no circumstance shall such authority deny any entity the ability  
24 to provide a dry fire hydrant site when tax credits are not requested.

25           4. The department of public safety shall certify to the department of revenue that the dry  
26 hydrant system meets the requirements to obtain a tax credit as specified in subsection 5 of this  
27 section.

28           5. In order to qualify for a tax credit under this section, a dry hydrant or new water  
29 storage facility shall meet the following minimum requirements:

30           (1) Each body of water or water storage structure shall be able to provide two hundred  
31 fifty gallons per minute for a continuous two-hour period during a fifty-year drought or freeze  
32 at a vertical lift of eighteen feet;

33           (2) Each dry hydrant shall be located within twenty-five feet of an all-weather roadway  
34 and shall be accessible to fire protection equipment;

35           (3) Dry hydrants shall be located a reasonable distance from other dry or pressurized  
36 hydrants; and

37           (4) The site shall provide a measurable economic improvement potential for rural  
38 development.

39           6. New credits shall not be awarded under this section after August 28, 2010. The total  
40 amount of all tax credits allowed pursuant to this section is five hundred thousand dollars in any  
41 one fiscal year as approved by the director of the department of economic development.

42           7. Any rule or portion of a rule, as that term is defined in section 536.010, that is created  
43 under the authority delegated in this section shall become effective only if it complies with and  
44 is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section  
45 and chapter 536 are nonseverable and if any of the powers vested with the general assembly  
46 pursuant to chapter 536 to review, to delay the effective date or to disapprove and annul a rule  
47 are subsequently held unconstitutional, then the grant of rulemaking authority and any rule  
48 proposed or adopted after August 28, 2007, shall be invalid and void.

479.368. 1. (1) Except for county sales taxes deposited in the county sales tax trust fund  
2 as defined in section 66.620, any county, city, town, or village failing to timely file the required  
3 addendums or remit the required excess revenues, if applicable, after the time period provided  
4 by the notice by the director of the department of revenue or any final determination on excess  
5 revenue by the court in a judicial proceeding, whichever is later, shall not receive from that date  
6 any amount of moneys to which the county, city, town, or village would otherwise be entitled  
7 to receive from revenues from local sales tax as defined in section 32.085.

8           (2) If any county, city, town, or village has failed to timely file the required addendums,  
9 the director of the department of revenue shall hold any moneys the noncompliant city, town,  
10 village, or county would otherwise be entitled to from local sales tax as defined in section 32.085  
11 until a determination is made by the director of revenue that the noncompliant city, town, village,  
12 or county has come into compliance with the provisions of sections 479.359 and 479.360.

13           (3) If any county, city, town, or village has failed to remit the required excess revenue  
14 to the director of the department of revenue such general local sales tax revenues shall be  
15 distributed as provided in subsection 1 of section 479.359 by the director of the department of  
16 revenue in the amount of excess revenues that the county, city, town, or village failed to remit.  
17

18 Upon a noncompliant city, town, village, or county coming into compliance with the provisions  
19 of sections 479.359 and 479.360, the director of the department of revenue shall disburse any  
20 remaining balance of funds held under this subsection after satisfaction of amounts due under  
21 section 479.359. Moneys held by the director of the department of revenue under this subsection  
22 shall not be deemed to be state funds and shall not be commingled with any funds of the state.

23           2. (1) Any city, town, village, or county that participates in the distribution of local sales  
24 tax in sections 66.600 to 66.630 and fails to timely file the required addendums or remit the  
25 required excess revenues, if applicable, after the time period provided by the notice by the  
26 director of the department of revenue or any final determination on excess revenue by the court  
27 in a judicial proceeding, whichever is later, shall not receive any amount of moneys to which said  
28 city, town, village, or county would otherwise be entitled under sections 66.600 to 66.630. The  
29 director of the department of revenue shall notify the county to which the duties of the director  
30 have been delegated ~~[under section 66.601]~~ of any noncompliant city, town, village, or county  
31 and the county shall remit to the director of the department of revenue any moneys to which said  
32 city, town, village, or county would otherwise be entitled. No disbursements to the noncompliant  
33 city, town, village, or county shall be permitted until a determination is made by the director of  
34 revenue that the noncompliant city, town, village, or county has come into compliance with the  
35 provisions of sections 479.359 and 479.360.

36           (2) If such county, city, town, or village has failed to timely file the required addendums,  
37 the director of the department of revenue shall hold any moneys the noncompliant city, town,  
38 village, or county would otherwise be entitled to under sections 66.600 to 66.630 until a  
39 determination is made by the director of revenue that the noncompliant city, town, village, or  
40 county has come into compliance with the provisions of sections 479.359 and 479.360.

41           (3) If any county, city, town, or village has failed to remit the required excess revenue  
42 to the director of the department of revenue, the director shall distribute such moneys the county,  
43 city, town, or village would otherwise be entitled to under sections 66.600 to 66.630 in the  
44 amount of excess revenues that the city, town, village, or county failed to remit as provided in  
45 subsection 1 of section 479.359.

46

47 Upon a noncompliant city, town, village, or county coming into compliance with the provisions  
48 of sections 479.359 and 479.360, the director of the department of revenue shall disburse any

49 remaining balance of funds held under this subsection after satisfaction of amounts due under  
50 section 479.359 and shall notify the county to which the duties of the director have been  
51 delegated ~~[under section 66.601]~~ that such compliant city, town, village, or county is entitled to  
52 distributions under sections 66.600 to 66.630. If a noncompliant city, town, village, or county  
53 becomes disincorporated, any moneys held by the director of the department of revenue shall be  
54 distributed to the schools of the county in the same manner that proceeds of all penalties,  
55 forfeitures, and fines collected for any breach of the penal laws of the state are distributed.  
56 Moneys held by the director of the department of revenue under this subsection shall not be  
57 deemed to be state funds and shall not be commingled with any funds of the state.

58 3. In addition to the provisions of subsection 1 of this section, any county that fails to  
59 remit the required excess revenue as required by section 479.359 shall have an election upon the  
60 question of disincorporation under Article VI, Section 5 of the Constitution of Missouri, and any  
61 such city, town, or village that fails to remit the required excess revenue as required by section  
62 479.359 shall have an election upon the question of disincorporation according to the following  
63 procedure:

64 (1) The election upon the question of disincorporation of such city, town, or village shall  
65 be held on the next general election day, as defined by section 115.121;

66 (2) The director of the department of revenue shall notify the election authorities  
67 responsible for conducting the election according to the terms of section 115.125 and the county  
68 governing body in which the city, town, or village is located not later than 5:00 p.m. on the tenth  
69 Tuesday prior to the election of the amount of the excess revenues due;

70 (3) The question shall be submitted to the voters of such city, town, or village in  
71 substantially the following form:

72 The city/town/village of \_\_\_\_\_ has kept more revenue from fines, bond forfeitures, and  
73 court costs for municipal ordinance violations and minor traffic violations than is permitted by  
74 state law and failed to remit those revenues to the county school fund. Shall the city/town/village  
75 of \_\_\_\_\_ be dissolved?

76 ☐ YES ☐ NO

77 (4) Upon notification by the director of the department of revenue, the county governing  
78 body in which the city, town, or village is located shall give notice of the election for eight  
79 consecutive weeks prior to the election by publication in a newspaper of general circulation  
80 published in the city, town, or village, or if there is no such newspaper in the city, town, or  
81 village, then in the newspaper in the county published nearest the city, town, or village; and

82 (5) Upon the affirmative vote of a majority of those persons voting on the question, the  
83 county governing body shall disincorporate the city, town, or village.

644.032. 1. The governing body of any municipality or county may impose, by ordinance or order, a sales tax in an amount not to exceed one-half of one percent on all retail sales made in such municipality or county which are subject to taxation under the provisions of ~~[sections 144.010 to 144.525]~~ **chapter 144**. The tax authorized by this section and section 644.033 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax under the provisions of this section and section 644.033 shall be effective unless the governing body of the municipality or county submits to the voters of the municipality or county, at a municipal, county or state general, primary or special election, a proposal to authorize the governing body of the municipality or county to impose a tax, provided, that the tax authorized by this section shall not be imposed on the sales of food, as defined in section 144.014, when imposed by any county with a charter form of government and with more than one million inhabitants.

2. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the municipality (county) of \_\_\_\_\_ impose a sales tax of \_\_\_\_\_ (insert amount) for the purpose of providing funding for \_\_\_\_\_ (insert either storm water control, or local parks, or storm water control and local parks) for the municipality (county)?

☐ YES      ☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall ~~[be in effect on the first day of the second quarter after the director of revenue receives notice of adoption of the tax]~~ **become effective as provided under subsection 19 of section 32.087**. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the municipality or county shall not impose the sales tax authorized in this section and section 644.033 until the governing body of the municipality or county resubmits another proposal to authorize the governing body of the municipality or county to impose the sales tax authorized by this section and section 644.033 and such proposal is approved by a majority of the qualified voters voting thereon; however, in no event shall a proposal pursuant to this section and section 644.033 be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section and section 644.033.

3. All revenue received by a municipality or county from the tax authorized under the provisions of this section and section 644.033 shall be deposited in a special trust fund and shall be used to provide funding for storm water control or for local parks, or both, within such municipality or county, provided that such revenue may be used for local parks outside such



36 municipality or county if the municipality or county is engaged in a cooperative agreement  
37 pursuant to section 70.220.

38 4. Any funds in such special trust fund which are not needed for current expenditures  
39 may be invested by the governing body in accordance with applicable laws relating to the  
40 investment of other municipal or county funds.

41 5. Except as modified in this section, all provisions of sections 32.085 to 32.087 shall  
42 apply to the tax imposed under this section.

2 ~~[66.601. The duties of the director of revenue with respect to the~~  
3 ~~allocation, division and distribution of sales and use tax proceeds determined to~~  
4 ~~be due any county of the first classification having a charter form of government~~  
5 ~~and having a population of nine hundred thousand or more inhabitants and all~~  
6 ~~municipalities within such county, resulting from taxes levied or imposed under~~  
7 ~~the authority of sections 66.600 to 66.630, section 144.748, and sections 94.850~~  
8 ~~to 94.857, may be delegated to the county levying the county sales tax under~~  
9 ~~sections 66.600 to 66.630, at the discretion of the director of revenue and with the~~  
10 ~~consent of the county. Notwithstanding the provisions of section 32.057 to the~~  
11 ~~contrary, if such duties are so assigned, the director of revenue shall furnish the~~  
12 ~~county with sufficient information to perform such duties in such form as may be~~  
13 ~~agreed upon by the director and the county at no cost to the county. The county~~  
14 ~~shall be bound by the provisions of section 32.057, and shall use any information~~  
15 ~~provided by the director of revenue under the provisions of this section solely for~~  
16 ~~the purpose of allocating, dividing and distributing such sales and use tax~~  
17 ~~revenues. The county shall exercise all of the director's powers and duties with~~  
18 ~~respect to such allocation, division and distribution, and shall receive no fee for~~  
19 ~~carrying out such powers and duties.]~~

2 ~~[67.1713. Beginning January 1, 2002, there is hereby specifically~~  
3 ~~exempted from the tax imposed pursuant to section 67.1712 all sales of food as~~  
4 ~~defined by section 144.014.]~~

2 ~~[67.1971. All entities remitting the sales tax authorized pursuant to~~  
3 ~~section 67.1959 shall have their liability reduced by an amount equal to~~  
4 ~~twenty-five percent of any taxes collected and remitted pursuant to sections~~  
5 ~~94.802 to 94.805.]~~

2 ~~[143.261. For every remittance to the director of revenue made on or~~  
3 ~~before the date the remittance becomes due, the employer, other than the United~~  
4 ~~States and its agencies, the state of Missouri and political subdivisions thereof,~~  
5 ~~may deduct and retain the following percentages of the total amount of tax~~  
6 ~~withheld and paid in each calendar year:~~

6 ~~————— (1) Two percent of five thousand dollars or less;~~

7 ~~\_\_\_\_\_ (2) One percent of amount collected in excess of five thousand dollars~~  
8 ~~and up to and including ten thousand dollars;~~

9 ~~\_\_\_\_\_ (3) One-half percent of amount collected in excess of ten thousand~~  
10 ~~dollars.]~~

11

2 ~~[144.069. All sales taxes associated with the titling of motor vehicles,~~  
3 ~~trailers, boats and outboard motors under the laws of Missouri shall be imposed~~  
4 ~~at the rate in effect at the location of the address of the owner thereof, and all~~  
5 ~~sales taxes associated with the titling of vehicles under leases of over sixty-day~~  
6 ~~duration of motor vehicles, trailers, boats and outboard motors shall be imposed~~  
7 ~~at the rate in effect, unless the vehicle, trailer, boat or motor has been registered~~  
8 ~~and sales taxes have been paid prior to the consummation of the lease agreement~~  
9 ~~at the location of the address of the lessee thereof on the date the lease is~~  
10 ~~consummated, and all applicable sales taxes levied by any political subdivision~~  
11 ~~shall be collected and remitted on such sales from the purchaser or lessee by the~~  
12 ~~state department of revenue on that basis.]~~

2 ~~[144.517. In addition to the exemptions granted pursuant to section~~  
3 ~~144.030, there shall also be exempted from state sales and use taxes all sales of~~  
4 ~~textbooks, as defined by section 170.051, when such textbook is purchased by a~~  
5 ~~student who possesses proof of current enrollment at any Missouri public or~~  
6 ~~private university, college or other postsecondary institution of higher learning~~  
7 ~~offering a course of study leading to a degree in the liberal arts, humanities or~~  
8 ~~sciences or in a professional, vocational or technical field, provided that the~~  
9 ~~books which are exempt from state sales tax are those required or recommended~~  
10 ~~for a class. Upon request the institution or department must provide at least one~~  
11 ~~list of textbooks to the bookstore each semester. Alternately, the student may~~  
12 ~~provide to the bookstore a list from the instructor, department or institution of his~~  
13 ~~or her required or recommended textbooks. This exemption shall not apply to~~  
14 ~~any locally imposed sales or use tax.]~~

2 ~~[144.605. The following words and phrases as used in sections 144.600~~  
3 ~~to 144.745 mean and include:~~

4 ~~\_\_\_\_\_ (1) "Calendar quarter", the period of three consecutive calendar months~~  
5 ~~ending on March thirty-first, June thirtieth, September thirtieth or December~~  
6 ~~thirty-first;~~

7 ~~\_\_\_\_\_ (2) "Engages in business activities within this state" includes:~~

8 ~~\_\_\_\_\_ (a) Maintaining or having a franchisee or licensee operating under the~~  
9 ~~seller's trade name in this state if the franchisee or licensee is required to collect~~  
10 ~~sales tax pursuant to sections 144.010 to 144.525;~~

11 ~~\_\_\_\_\_ (b) Soliciting sales or taking orders by sales agents or traveling~~  
12 ~~representatives;~~

- 12 ~~\_\_\_\_\_ (c) A vendor is presumed to engage in business activities within this state~~  
13 ~~if any person, other than a common carrier acting in its capacity as such, that has~~  
14 ~~substantial nexus with this state.~~
- 15 ~~\_\_\_\_\_ a. Sells a similar line of products as the vendor and does so under the~~  
16 ~~same or a similar business name;~~
- 17 ~~\_\_\_\_\_ b. Maintains an office, distribution facility, warehouse, or storage place;~~  
18 ~~or similar place of business in the state to facilitate the delivery of property or~~  
19 ~~services sold by the vendor to the vendor's customers;~~
- 20 ~~\_\_\_\_\_ c. Delivers, installs, assembles, or performs maintenance services for the~~  
21 ~~vendor's customers within the state;~~
- 22 ~~\_\_\_\_\_ d. Facilitates the vendor's delivery of property to customers in the state~~  
23 ~~by allowing the vendor's customers to pick up property sold by the vendor at an~~  
24 ~~office, distribution facility, warehouse, storage place, or similar place of business~~  
25 ~~maintained by the person in the state; or~~
- 26 ~~\_\_\_\_\_ e. Conducts any other activities in the state that are significantly~~  
27 ~~associated with the vendor's ability to establish and maintain a market in the state~~  
28 ~~for the sales;~~
- 29 ~~\_\_\_\_\_ (d) The presumption in paragraph (c) may be rebutted by demonstrating~~  
30 ~~that the person's activities in the state are not significantly associated with the~~  
31 ~~vendor's ability to establish or maintain a market in this state for the vendor's~~  
32 ~~sales;~~
- 33 ~~\_\_\_\_\_ (e) Notwithstanding paragraph (c), a vendor shall be presumed to engage~~  
34 ~~in business activities within this state if the vendor enters into an agreement with~~  
35 ~~one or more residents of this state under which the resident, for a commission or~~  
36 ~~other consideration, directly or indirectly refers potential customers, whether by~~  
37 ~~a link on an internet website, an in-person oral presentation, telemarketing, or~~  
38 ~~otherwise, to the vendor, if the cumulative gross receipts from sales by the vendor~~  
39 ~~to customers in the state who are referred to the vendor by all residents with this~~  
40 ~~type of an agreement with the vendor is in excess of ten thousand dollars during~~  
41 ~~the preceding twelve months;~~
- 42 ~~\_\_\_\_\_ (f) The presumption in paragraph (c) may be rebutted by submitting proof~~  
43 ~~that the residents with whom the vendor has an agreement did not engage in any~~  
44 ~~activity within the state that was significantly associated with the vendor's ability~~  
45 ~~to establish or maintain the vendor's market in the state during the preceding~~  
46 ~~twelve months. Such proof may consist of sworn written statements from all of~~  
47 ~~the residents with whom the vendor has an agreement stating that they did not~~  
48 ~~engage in any solicitation in the state on behalf of the vendor during the~~  
49 ~~preceding year provided that such statements were provided and obtained in good~~  
50 ~~faith;~~
- 51 ~~\_\_\_\_\_ (3) "Maintains a place of business in this state" includes maintaining,~~  
52 ~~occupying, or using, permanently or temporarily, directly or indirectly, by~~  
53 ~~whatever name called, an office, place of distribution, sales or sample room or~~  
54 ~~place, warehouse or storage place, or other place of business in this state, whether~~

55 owned or operated by the vendor or by any other person other than a common  
56 carrier acting in its capacity as such;

57 ~~(4) "Person", any individual, firm, copartnership, joint venture,~~  
58 ~~association, corporation, municipal or private, and whether organized for profit~~  
59 ~~or not, state, county, political subdivision, state department, commission, board,~~  
60 ~~bureau or agency, except the state transportation department, estate, trust,~~  
61 ~~business trust, receiver or trustee appointed by the state or federal court,~~  
62 ~~syndicate, or any other group or combination acting as a unit, and the plural as~~  
63 ~~well as the singular number;~~

64 ~~(5) "Purchase", the acquisition of the ownership of, or title to, tangible~~  
65 ~~personal property, through a sale, as defined herein, for the purpose of storage,~~  
66 ~~use or consumption in this state;~~

67 ~~(6) "Purchaser", any person who is the recipient for a valuable~~  
68 ~~consideration of any sale of tangible personal property acquired for use, storage~~  
69 ~~or consumption in this state;~~

70 ~~(7) "Sale", any transfer, barter or exchange of the title or ownership of~~  
71 ~~tangible personal property, or the right to use, store or consume the same, for a~~  
72 ~~consideration paid or to be paid, and any transaction whether called leases,~~  
73 ~~rentals, bailments, loans, conditional sales or otherwise, and notwithstanding that~~  
74 ~~the title or possession of the property or both is retained for security. For the~~  
75 ~~purpose of this law the place of delivery of the property to the purchaser, user,~~  
76 ~~storer or consumer is deemed to be the place of sale, whether the delivery be by~~  
77 ~~the vendor or by common carriers, private contractors, mails, express, agents,~~  
78 ~~salesmen, solicitors, hawkers, representatives, consignors, peddlers, canvassers~~  
79 ~~or otherwise;~~

80 ~~(8) "Sales price", the consideration including the charges for services,~~  
81 ~~except charges incident to the extension of credit, paid or given, or contracted to~~  
82 ~~be paid or given, by the purchaser to the vendor for the tangible personal~~  
83 ~~property, including any services that are a part of the sale, valued in money,~~  
84 ~~whether paid in money or otherwise, and any amount for which credit is given to~~  
85 ~~the purchaser by the vendor, without any deduction therefrom on account of the~~  
86 ~~cost of the property sold, the cost of materials used, labor or service cost, losses~~  
87 ~~or any other expenses whatsoever, except that cash discounts allowed and taken~~  
88 ~~on sales shall not be included and "sales price" shall not include the amount~~  
89 ~~charged for property returned by customers upon rescission of the contract of~~  
90 ~~sales when the entire amount charged therefor is refunded either in cash or credit~~  
91 ~~or the amount charged for labor or services rendered in installing or applying the~~  
92 ~~property sold, the use, storage or consumption of which is taxable pursuant to~~  
93 ~~sections 144.600 to 144.745. The sales price shall not include usual and~~  
94 ~~customary delivery charges that are separately stated. In determining the amount~~  
95 ~~of tax due pursuant to sections 144.600 to 144.745, any charge incident to the~~  
96 ~~extension of credit shall be specifically exempted;~~

97 ~~————— (9) "Selling agent", every person acting as a representative of a principal;~~  
98 ~~when such principal is not registered with the director of revenue of the state of~~  
99 ~~Missouri for the collection of the taxes imposed pursuant to sections 144.010 to~~  
100 ~~144.525 or sections 144.600 to 144.745 and who receives compensation by~~  
101 ~~reason of the sale of tangible personal property of the principal, if such property~~  
102 ~~is to be stored, used, or consumed in this state;~~

103 ~~————— (10) "Storage", any keeping or retention in this state of tangible personal~~  
104 ~~property purchased from a vendor, except property for sale or property that is~~  
105 ~~temporarily kept or retained in this state for subsequent use outside the state;~~

106 ~~————— (11) "Tangible personal property", all items subject to the Missouri sales~~  
107 ~~tax as provided in subdivisions (1) and (3) of section 144.020;~~

108 ~~————— (12) "Taxpayer", any person remitting the tax or who should remit the tax~~  
109 ~~levied by sections 144.600 to 144.745;~~

110 ~~————— (13) "Use", the exercise of any right or power over tangible personal~~  
111 ~~property incident to the ownership or control of that property, except that it does~~  
112 ~~not include the temporary storage of property in this state for subsequent use~~  
113 ~~outside the state, or the sale of the property in the regular course of business;~~

114 ~~————— (14) "Vendor", every person engaged in making sales of tangible personal~~  
115 ~~property by mail order, by advertising, by agent or peddling tangible personal~~  
116 ~~property, soliciting or taking orders for sales of tangible personal property, for~~  
117 ~~storage, use or consumption in this state, all salesmen, solicitors, hawkers,~~  
118 ~~representatives, consignees, peddlers or canvassers, as agents of the dealers,~~  
119 ~~distributors, consignors, supervisors, principals or employers under whom they~~  
120 ~~operate or from whom they obtain the tangible personal property sold by them,~~  
121 ~~and every person who maintains a place of business in this state, maintains a~~  
122 ~~stock of goods in this state, or engages in business activities within this state and~~  
123 ~~every person who engages in this state in the business of acting as a selling agent~~  
124 ~~for persons not otherwise vendors as defined in this subdivision. Irrespective of~~  
125 ~~whether they are making sales on their own behalf or on behalf of the dealers,~~  
126 ~~distributors, consignors, supervisors, principals or employers, they must be~~  
127 ~~regarded as vendors and the dealers, distributors, consignors, supervisors,~~  
128 ~~principals or employers must be regarded as vendors for the purposes of sections~~  
129 ~~144.600 to 144.745.]~~

130

131

2 ~~[144.1000. Sections 144.1000 to 144.1015 shall be known as and referred~~  
3 ~~to as the "Simplified Sales and Use Tax Administration Act".]~~

3

2 ~~[144.1003. As used in sections 144.1000 to 144.1015, the following~~  
3 ~~terms shall mean:~~

3 ~~————— (1) "Agreement", the streamlined sales and use tax agreement;~~

4 ~~————— (2) "Certified automated system", software certified jointly by the states~~  
5 ~~that are signatories to the agreement to calculate the tax imposed by each~~

- 6 jurisdiction on a transaction, determine the amount of tax to remit to the  
7 appropriate state and maintain a record of the transaction;
- 8 ~~(3) "Certified service provider", an agent certified jointly by the states~~  
9 ~~that are signatories to the agreement to perform all of the seller's sales tax~~  
10 ~~functions;~~
- 11 ~~(4) "Person", an individual, trust, estate, fiduciary, partnership, limited~~  
12 ~~liability company, limited liability partnership, corporation or any other legal~~  
13 ~~entity;~~
- 14 ~~(5) "Sales tax", any sales tax levied pursuant to this chapter, section~~  
15 ~~32.085, or any other sales tax authorized by statute and levied by this state or its~~  
16 ~~political subdivisions;~~
- 17 ~~(6) "Seller", any person making sales, leases or rentals of personal~~  
18 ~~property or services;~~
- 19 ~~(7) "State", any state of the United States and the District of Columbia;~~  
20 ~~(8) "Use tax", the use tax levied pursuant to this chapter.]~~  
21

2 ~~[144.1006. For the purposes of reviewing and, if necessary, amending the~~  
3 ~~agreement embodying the simplification recommendations contained in section~~  
4 ~~144.1015, the state may enter into multistate discussions. For purposes of such~~  
5 ~~discussions, the state shall be represented by seven delegates, one of whom shall~~  
6 ~~be appointed by the governor, two members appointed by the speaker of the~~  
7 ~~house of representatives, one member appointed by the minority leader of the~~  
8 ~~house of representatives, two members appointed by the president pro tempore~~  
9 ~~of the senate and one member appointed by the minority leader of the senate.~~  
10 ~~The delegates need not be members of the general assembly and at least one of~~  
11 ~~the delegates appointed by the speaker of the house of representatives and one~~  
12 ~~member appointed by the president pro tempore of the senate shall be from the~~  
13 ~~private sector and represent the interests of Missouri businesses. The delegates~~  
14 ~~shall recommend to the committees responsible for reviewing tax issues in the~~  
15 ~~senate and the house of representatives each year any amendment of state statutes~~  
16 ~~required to be substantially in compliance with the agreement. Such delegates~~  
17 ~~shall make a written report by the fifteenth day of January each year regarding the~~  
18 ~~status of the multistate discussions and upon final adoption of the terms of the~~  
19 ~~sales and use tax agreement by the multistate body.]~~  
20

2 ~~[144.1009. No provision of the agreement authorized by sections~~  
3 ~~144.1000 to 144.1015 in whole or in part invalidates or amends any provision of~~  
4 ~~the law of this state. Implementation of any condition of this agreement in this~~  
5 ~~state, whether adopted before, at, or after membership of this state in the~~  
6 ~~agreement, must be by action of the general assembly. Such report shall be~~  
7 ~~delivered to the governor, the secretary of state, the president pro tempore of the~~  
8 ~~senate and the speaker of the house of representatives and shall simultaneously~~

8 be made publicly available by the secretary of state to any person requesting a  
9 copy.]

10

2 ~~[144.1012. Unless five of the seven delegates agree, the delegates shall  
not enter into or vote for any streamlined sales and use tax agreement that:~~

3 ~~————— (1) Requires adoption of a definition of any term that would cause any  
4 item or transaction that is now excluded or exempted from sales or use tax to  
5 become subject to sales or use tax;~~

6 ~~————— (2) Requires the state of Missouri to fully exempt or fully apply sales  
7 taxes to the sale of food or any other item;~~

8 ~~————— (3) Restricts the ability of local governments under statutes in effect on  
9 August 28, 2002, to enact one or more local taxes on one or more items without  
10 application of the tax to all sales within the taxing jurisdiction, however,  
11 restriction of any such taxes allowed by statutes effective after August 28, 2002,  
12 may be supported;~~

13 ~~————— (4) Provides for adoption of any uniform rate structure that would result  
14 in a tax increase for any Missouri taxpayer;~~

15 ~~————— (5) Affects the sourcing of sales tax transactions; or~~

16 ~~————— (6) Prohibits limitations or thresholds on the application of sales and use  
17 tax rates or prohibits any current sales or use tax exemption in the state of  
18 Missouri, including exemptions that are based on the value of the transaction or  
19 item.]~~

20

2 ~~[144.1015. In addition to the requirements of section 144.1012, the  
delegates should consider the following features when deciding whether or not  
3 to enter into any streamlined sales and use tax agreement:~~

4 ~~————— (1) The agreement should address the limitation of the number of state  
5 rates over time;~~

6 ~~————— (2) The agreement should establish uniform standards for administration  
7 of exempt sales and the form used for filing sales and use tax returns and  
8 remittances;~~

9 ~~————— (3) The agreement should require the state to provide a central, electronic  
10 registration system that allows a seller to register to collect and remit sales and  
11 use taxes for all signatory states;~~

12 ~~————— (4) The agreement should provide that registration with the central  
13 registration system and the collection of sales and use taxes in the signatory states  
14 will not be used as a factor in determining whether the seller has nexus with a  
15 state for any tax;~~

16 ~~————— (5) The agreement should provide for reduction of the burdens of  
17 complying with local sales and use taxes through the following so long as they  
18 do not conflict with the provisions of section 144.1012:~~

19 ~~————— (a) Restricting variances between the state and local tax bases;~~

- 20 ~~\_\_\_\_\_ (b) Requiring states to administer any sales and use taxes levied by local~~  
21 ~~jurisdictions within the state so that sellers collecting and remitting these taxes~~  
22 ~~will not have to register or file returns with, remit funds to, or be subject to~~  
23 ~~independent audits from local taxing jurisdictions;~~  
24 ~~\_\_\_\_\_ (c) Restricting the frequency of changes in the local sales and use tax~~  
25 ~~rates and setting effective dates for the application of local jurisdictional~~  
26 ~~boundary changes to local sales and use taxes; and~~  
27 ~~\_\_\_\_\_ (d) Providing notice of changes in local sales and use tax rates and of~~  
28 ~~changes in the boundaries of local taxing jurisdictions;~~  
29 ~~\_\_\_\_\_ (6) The agreement should outline any monetary allowances that are to be~~  
30 ~~provided by the states to sellers or certified service providers. The agreement~~  
31 ~~must allow for a joint public and private sector study of the compliance cost on~~  
32 ~~sellers and certified service providers to collect sales and use taxes for state and~~  
33 ~~local governments under various levels of complexity to be completed by July 1,~~  
34 ~~2003;~~  
35 ~~\_\_\_\_\_ (7) The agreement should require each state to certify compliance with~~  
36 ~~the terms of the agreement prior to joining and to maintain compliance, under the~~  
37 ~~laws of the member state, with all provisions of the agreement while a member,~~  
38 ~~only if the agreement and any amendment thereto complies with the provisions~~  
39 ~~of section 144.1012;~~  
40 ~~\_\_\_\_\_ (8) The agreement should require each state to adopt a uniform policy for~~  
41 ~~certified service providers that protects the privacy of consumers and maintains~~  
42 ~~the confidentiality of tax information; and~~  
43 ~~\_\_\_\_\_ (9) The agreement should provide for the appointment of an advisory~~  
44 ~~council of private sector representatives and an advisory council of nonmember~~  
45 ~~state representatives to consult with in the administration of the agreement.]~~  
46

2 ~~[254.150. All products of cuttings on classified lands shall pay a yield tax~~  
3 ~~as provided by this chapter, except materials from cuttings permitted by section~~  
4 ~~254.140, when such materials shall be used by the owner of the land, or by a~~  
5 ~~tenant with the permission of the owner upon property belonging to such owner,~~  
6 ~~which is taxable in the same county as the timber land from which the timber was~~  
7 ~~removed.]~~

2 ~~[254.160. If such products of cuttings shall be sold or otherwise disposed~~  
3 ~~of or transferred to the ownership of other persons it shall be subject to the yield~~  
4 ~~tax provided in this chapter. Whenever a cutting shall be made other than as~~  
5 ~~excepted in sections 254.140 and 254.150, of this chapter, the owner of the land~~  
6 ~~shall file a sworn statement with the commission of the quantity and species of~~  
7 ~~timber cut; this statement shall be filed not later than one month following said~~  
8 ~~cutting or at the end of each month where the cutting is continuous. The~~  
~~commission shall review this statement and determine the stumpage value and~~



9       ~~forward its report to the director of revenue. The director of revenue or his agent~~  
10       ~~shall arrange collection of the yield tax from the owner.]~~

11

~~[254.170. Whenever a cutting shall be made on lands so classified,~~  
2       ~~except as otherwise provided in this chapter and in addition to the local tax, the~~  
3       ~~material so cut shall be subject to a yield tax on the value as determined under~~  
4       ~~section 254.160 and at the rate of six percentum of such value.]~~

5

              Section B. The repeal and reenactment of sections 32.200, 34.040, 34.042, 34.044,  
2       34.047, 34.353, 100.286, 100.297, 135.025, 135.030, 135.110, 135.305, 135.313, 137.010,  
3       143.011, 143.021, 143.071, 143.171, 143.225, 143.451, 143.461, 144.070, 144.140, 144.710,  
4       148.030, 148.140, 148.620, 208.1050, 254.075, 254.210, 301.025, 301.032, 301.041, 301.050,  
5       301.055, 301.057, 301.058, 301.059, 301.061, 301.062, 301.063, 301.064, 301.065, 301.066,  
6       301.067, 301.069, 301.114, 301.131, 301.134, 301.136, 301.140, 301.142, 301.144, 301.175,  
7       301.190, 301.191, 301.192, 301.219, 301.227, 301.265, 301.266, 301.267, 301.300, 301.370,  
8       301.380, 301.449, 301.457, 301.458, 301.459, 301.462, 301.463, 301.468, 301.469, 301.471,  
9       301.472, 301.473, 301.474, 301.477, 301.481, 301.560, 301.562, 301.566, 301.580, 301.711,  
10       301.3032, 301.3040, 301.3043, 301.3045, 301.3047, 301.3049, 301.3050, 301.3051, 301.3052,  
11       301.3053, 301.3054, 301.3055, 301.3060, 301.3061, 301.3062, 301.3065, 301.3074, 301.3075,  
12       301.3076, 301.3077, 301.3078, 301.3079, 301.3080, 301.3082, 301.3084, 301.3086, 301.3087,  
13       301.3088, 301.3089, 301.3092, 301.3093, 301.3094, 301.3095, 301.3096, 301.3097, 301.3098,  
14       301.3099, 301.3101, 301.3102, 301.3103, 301.3105, 301.3106, 301.3107, 301.3109, 301.3115,  
15       301.3117, 301.3118, 301.3119, 301.3122, 301.3123, 301.3124, 301.3125, 301.3126, 301.3128,  
16       301.3129, 301.3130, 301.3131, 301.3132, 301.3133, 301.3137, 301.3139, 301.3141, 301.3143,  
17       301.3144, 301.3145, 301.3146, 301.3147, 301.3150, 301.3154, 301.3161, 301.3162, 301.3163,  
18       301.3165, 301.3166, 301.3167, 301.3168, 301.3169, 301.3170, 301.3172, 301.3173, 301.4000,  
19       302.140, 302.177, 302.178, 302.181, 302.185, 302.286, 302.304, 302.312, 302.420, 302.541,  
20       302.720, 302.735, 306.015, 306.016, 306.030, 306.031, 306.060, 306.127, 306.435, 306.535,  
21       306.550, 313.826, 313.905, 313.935, and 320.093 of this act; the enactment of sections 32.005,  
22       32.006, 135.760, 143.116, 143.456, 144.079, 208.1070, and 226.228 of this act; and the repeal  
23       of sections 143.261, 254.150, 254.160, 254.170, and 254.180 of this act shall become effective  
24       on January 1, 2020.

              Section C. The repeal and reenactment of sections 208.431, 208.432, 208.433, 208.434,  
2       208.435, 208.436, and 208.437 of this act shall become effective on July 1, 2019.

              Section D. The repeal and reenactment of sections 32.087, 66.620, 67.395, 67.525,  
2       67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738,  
3       67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775,  
4       67.1959, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 144.008,

5 144.010, 144.014, 144.030, 144.032, 144.043, 144.049, 144.060, 144.080, 144.083, 144.100,  
6 144.121, 144.210, 144.285, 144.526, 144.600, 144.635, 144.655, 144.759, 144.761, 184.845,  
7 221.407, 238.235, 238.410, 479.368, and 644.032 of this act; the enactment of sections 32.070,  
8 32.086, 144.022, 144.082, 144.084, 144.105, 144.109, 144.111, 144.112, 144.113, 144.114,  
9 144.123, 144.124, 144.125, and 144.212 of this act; and the repeal of sections 66.601, 67.1713,  
10 67.1971, 144.069, 144.517, 144.605, 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, and  
11 144.1015 of this act shall become effective on January first of the year following the director of  
12 revenue notifying the revisor of statutes that the Supreme Court of the United States issued an  
13 opinion in *South Dakota v. Wayfair, Inc.*, 138 S. Ct. 735 (2018), that affirms *Quill v. North*  
14 *Dakota*, 510 U.S. 859 (1992), and prevents states from collecting sales and use tax on purchases  
15 from out-of-state retailers.

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