

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 21
100TH GENERAL ASSEMBLY

0172H.04C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 8.007, 8.177, 32.300, 67.662, 82.1025, 82.1027, 82.1028, 82.1029, 82.1030, 82.1031, 94.510, 94.802, 94.900, 94.902, 136.055, 143.121, 144.020, 144.190, 190.292, 190.335, 190.455, 301.210, 304.044, 304.153, and 321.242 RSMo, and to enact in lieu thereof thirty-one new sections relating to taxation, with penalty provisions, an emergency clause for a certain section, and a delayed effective date for a certain section.

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

Section A. Sections 8.007, 8.177, 32.300, 67.662, 82.1025, 82.1027, 82.1028, 82.1029, 2 82.1030, 82.1031, 94.510, 94.802, 94.900, 94.902, 136.055, 143.121, 144.020, 144.190, 3 190.292, 190.335, 190.455, 301.210, 304.044, 304.153, and 321.242, RSMo, are repealed and 4 thirty-one new sections enacted in lieu thereof, to be known as sections 8.007, 8.177, 32.300, 5 32.303, 67.662, 82.1025, 82.1027, 82.1030, 82.1031, 94.510, 94.802, 94.900, 94.902, 136.055, 6 143.121, 143.1028, 144.020, 144.088, 144.190, 190.292, 190.293, 190.335, 190.455, 191.1116, 7 227.800, 227.801, 227.802, 301.210, 304.044, 304.153, and 321.242, to read as follows:

8.007. 1. The commission shall:

2 (1) Exercise general supervision of the administration of sections 8.001 to 8.007 **and**
3 **section 8.177, including employing staff and retaining such contract services as necessary**
4 **for performance of the duties and purposes of these sections;**

5 (2) Evaluate and approve capitol studies and improvement, expansion, renovation, and
6 restoration projects including, but not limited to, the "21st-Century State Capitol Restoration
7 Project", which includes, but is not limited to, the development and implementation of a
8 comprehensive master plan for the restoration, protection, risk management, and continuing
9 preservation of the capitol building, grounds, and any annex areas. For purposes of this section,
10 "annex areas" shall mean the building currently occupied by the Missouri department of

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.

11 transportation located at 105 West Capitol Avenue in Jefferson City, if used to house members
12 of the general assembly or legislative support staff, or any new building constructed for such
13 purposes;

14 (3) Exercise ongoing supervision and coordination of the capitol building, grounds, and
15 any annex areas;

16 (4) **Employ Missouri capitol police officers for the purpose of providing public**
17 **safety at the seat of state government as provided under section 8.177 and provide ongoing**
18 **supervision of such officers;**

19 (5) Evaluate and recommend courses of action on the restoration and preservation of the
20 capitol, the preservation of historical significance of the capitol and the history of the capitol;

21 ~~[(5)]~~ (6) Evaluate and recommend courses of action to ensure accessibility to the capitol
22 for physically disabled persons;

23 ~~[(6)]~~ (7) Advise, consult, and cooperate with the office of administration, the archives
24 division of the office of the secretary of state, the historic preservation program within the
25 department of natural resources, the division of tourism within the department of economic
26 development and the historical society of Missouri in furtherance of the purposes of sections
27 8.001 to 8.007;

28 ~~[(7)]~~ (8) Be authorized to cooperate or collaborate with other state agencies and
29 not-for-profit organizations to publish books and manuals concerning the history of the capitol,
30 its improvement or restoration;

31 ~~[(8)]~~ (9) On or before October first of each year, submit to the budget director and the
32 general assembly estimates of the requirements for appropriations for the capitol building,
33 grounds, and any annex areas for the year commencing on the following first day of July;

34 ~~[(9)]~~ (10) Encourage, participate in, or conduct studies, investigations, and research and
35 demonstrations relating to improvement and restoration of the state capitol it may deem
36 advisable and necessary for the discharge of its duties pursuant to sections 8.001 to 8.007;

37 ~~[(10)]~~ (11) Hold hearings, issue notices of hearings, and take testimony as the
38 commission deems necessary; and

39 ~~[(11)]~~ (12) Initiate planning efforts, subject to the appropriation of funds, for a centennial
40 celebration of the laying of the capstone of the Missouri state capitol.

41 2. The "State Capitol Commission Fund" is hereby created in the state treasury. Any
42 moneys received from sources other than appropriation by the general assembly, including from
43 private sources, gifts, donations and grants, shall be credited to the state capitol commission fund
44 and shall be appropriated by the general assembly.

45 3. The provisions of section 33.080 to the contrary notwithstanding, moneys in the
46 second capitol commission fund shall not be transferred and placed to the credit of the general

47 revenue fund. Moneys in the state capitol commission fund shall not be appropriated for any
48 purpose other than those designated by the commission.

49 4. The commission is authorized to accept all gifts, bequests and donations from any
50 source whatsoever. The commission may also apply for and receive grants consistent with the
51 purposes of sections 8.001 to 8.007. All such gifts, bequests, donations and grants shall be used
52 or expended upon appropriation in accordance with their terms or stipulations, and the gifts,
53 bequests, donations or grants may be used or expended for the preservation, improvement,
54 expansion, renovation, restoration and improved accessibility and for promoting the historical
55 significance of the capitol.

56 5. The commission may copyright or obtain a trademark for any photograph, written
57 work, art object, or any product created of the capitol or capitol grounds. The commission may
58 grant access or use of any such works to other organizations or individuals for a fee, at its sole
59 discretion, or waive all fees. All funds obtained through licensing fees shall be credited to the
60 capitol commission fund in a manner similar to funds the commission receives as gifts,
61 donations, and grants. The funds shall be used for repairs, refurbishing, or to create art, exhibits,
62 decorations, or other beautifications or adornments to the capitol or its grounds.

8.177. 1. The ~~[director of the department of public safety]~~ **Missouri state capitol**
2 **commission** shall employ Missouri capitol police officers for public safety at the seat of state
3 government. Each Missouri capitol police officer, upon appointment, shall take and subscribe
4 an oath of office to support the constitution and laws of the United States and the state of
5 Missouri and shall receive a certificate of appointment, a copy of which shall be filed with the
6 secretary of state, granting such police officers all the same powers of arrest held by other police
7 officers to maintain order and preserve the peace in all state-owned or leased buildings, and the
8 grounds thereof, at the seat of government and such buildings and grounds within the county
9 which contains the seat of government.

10 2. The ~~[director of the department of public safety]~~ **Missouri state capitol commission**
11 shall appoint a sufficient number of Missouri capitol police officers, with available
12 appropriations, as appropriated specifically for the purpose designated in this subsection, so that
13 the capitol grounds may be patrolled at all times, and that traffic and parking upon the capitol
14 grounds and the grounds of other state buildings owned or leased within the capital city and the
15 county which contains the seat of government may be properly controlled. Missouri capitol
16 police officers may make arrests for the violation of parking and traffic regulations promulgated
17 by the office of administration.

18 3. Missouri capitol police officers shall be authorized to arrest a person anywhere in the
19 county that contains the state seat of government, when there is probable cause to believe the

20 person committed a crime within capitol police jurisdiction or when a person commits a crime
21 in the presence of an on-duty capitol police officer.

32.300. 1. In a county where personal property tax records are accessible via computer,
2 and when proof of motor vehicle liability insurance, safety inspections and emission inspections
3 where required are verifiable by computer, the department of revenue shall design and implement
4 a motor vehicle license renewal system which may be used through the department's internet
5 website connection[. The online license renewal system shall be available no later than January
6 1, 2002] **or by a remote kiosk.** The department of revenue shall also design and implement an
7 online system allowing the filing and payment of Missouri state taxes through the department's
8 internet website connection. The online tax filing and payment system shall be available for the
9 payment of Missouri state taxes for tax years beginning on or after January 1, 2002.

10 **2. The department of revenue is hereby authorized to design and implement a**
11 **remote driver's license renewal system which may be used through the department's**
12 **internet website connection or through self-service terminals available at one or more**
13 **locations within the state. Any remote driver's license renewal system implemented by the**
14 **department shall comply with the provisions of the Federal REAL ID Act of 2005, the**
15 **Commercial Motor Vehicle Safety Act of 1986 (Title XII of Pub.L. 99-570), the USA**
16 **PATRIOT Act of 2001 (Title X of Pub.L. 107-56), and any regulations related thereto. A**
17 **remote driver's license renewal system shall be available no later than January 1, 2021.**

18 **3. Notwithstanding any other provision of law, applicants who have applied**
19 **in-person and received a driver's or nondriver's license under chapter 302 may apply for**
20 **one three-year license renewal or one six-year license renewal remotely under this section.**
21 **Remote application for renewal may be made up to six months before the expiration of the**
22 **driver's license or after the driver's license has expired, in accordance with section 302.173.**
23 **Applicants for a remote driver's license renewal under this section shall not be required**
24 **to complete the vision test required under section 302.175 or to take the highway sign**
25 **recognition test required under section 302.173, unless the department has technology that**
26 **can be used remotely for either or both purposes.**

27 **4. The provisions of this section shall be subject to appropriation.**

32.303. 1. Notwithstanding any biometric data restrictions contained in section
2 302.170, the department of revenue is hereby authorized to design and implement a secure
3 digital driver's license program that allows applicants applying for a driver's license under
4 chapter 302 to obtain a secure digital driver's license in addition to the physical card-based
5 driver's license.

6 **2. (1) A digital driver's license issued under this section shall be acceptable for all**
7 **purposes for which a license, as defined in section 302.010, is used.**

8 (2) The department may contract with one or more entities to develop the secure
9 digital driver's license system. The department or entity may develop a mobile software
10 application capable of being utilized through a person's electronic device to access an
11 electronic image of the person's secure digital driver's license.

12 (3) The department shall suspend, disable, or terminate a person's participation in
13 the secure digital driver's license program if:

14 (a) The person's driving privilege is suspended, revoked, denied, withdrawn, or
15 cancelled as provided in chapter 302; or

16 (b) The person reports that his or her electronic device has been lost, stolen, or
17 compromised.

18 3. The department of revenue may promulgate rules necessary to implement the
19 provisions of this section. Any rule or portion of a rule, as that term is defined in section
20 536.010, that is created under the authority delegated in this section shall become effective
21 only if it complies with and is subject to all of the provisions of chapter 536 and, if
22 applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of
23 the powers vested with the general assembly pursuant to chapter 536 to review, to delay
24 the effective date, or to disapprove and annul a rule are subsequently held
25 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted
26 after August 28, 2019, shall be invalid and void.

27 4. The provisions of this section shall be subject to appropriation.

67.662. Notwithstanding any other provisions of law to the contrary, any tax imposed
2 or collected by any municipality, any county, or any local taxing entity on or related to any
3 transient accommodations, whether imposed as a hotel tax, occupancy tax, or [~~otherwise~~]
4 **transient guest tax**, shall apply solely to amounts actually received by the operator of a hotel,
5 motel, tavern, inn, tourist cabin, tourist camp, or other place in which rooms are furnished to the
6 public. Under no circumstances shall a travel agent or intermediary be deemed an operator of
7 a hotel, motel, tavern, inn, tourist cabin, tourist camp, or other place in which rooms are
8 furnished to the public unless such travel agent or intermediary actually operates such a facility.
9 This section shall not apply if the purchaser of such rooms is an entity which is exempt from
10 payment of such tax. This section is intended to clarify that taxes imposed as a hotel tax,
11 occupancy tax, or [~~otherwise~~] **transient guest tax** shall apply solely to amounts received by
12 operators of a hotel, motel, tavern, inn, tourist cabin, tourist camp, or other place in which
13 rooms are furnished to the public, as enacted in the statutes authorizing such taxes.

82.1025. 1. [~~This~~] Section [~~applies~~] **82.1025 and sections 82.1027 to 82.1030 apply**
2 to a nuisance located within the boundaries of any county of the first classification with a charter
3 form of government and a population greater than nine hundred thousand, in any county of the

4 first classification with more than one hundred ninety-eight thousand but fewer than one hundred
5 ninety-nine thousand two hundred inhabitants, in any county of the first classification with more
6 than seventy-three thousand seven hundred but fewer than seventy-three thousand eight hundred
7 inhabitants, in any county of the first classification with more than ninety-three thousand eight
8 hundred but fewer than ninety-three thousand nine hundred inhabitants, in any home rule city
9 with more than one hundred fifty-one thousand five hundred but fewer than one hundred
10 fifty-one thousand six hundred inhabitants, in any city not within a county and in any city with
11 at least three hundred fifty thousand inhabitants which is located in more than one county.

12 2. ~~[A parcel of property is a nuisance, if such property adversely affects the property~~
13 ~~values of a neighborhood or the property value of any property within the neighborhood because~~
14 ~~the owner of such property allows the property to be in a deteriorated condition, due to neglect~~
15 ~~or failure to reasonably maintain, violation of a county or municipal building code, standard, or~~
16 ~~ordinance, abandonment, failure to repair after a fire, flood or some other damage to the property~~
17 ~~or because the owner or resident of the property allows clutter on the property such as abandoned~~
18 ~~automobiles, appliances or similar objects.] Any property owner who owns property within one~~
19 ~~thousand two hundred feet of a parcel of property which is alleged to be a nuisance may bring~~
20 ~~a nuisance action **under this section** against the offending property owner for the amount of~~
21 ~~damage created by such nuisance to the value of the petitioner's property, including diminution~~
22 ~~in value of the petitioner's property, and court costs[, provided that the owner of the property~~
23 ~~which is alleged to be a nuisance has received notification of the alleged nuisance and has had~~
24 ~~a reasonable opportunity, not to exceed forty-five days, to correct the alleged nuisance. This~~
25 ~~section is not intended to abrogate, and shall not be construed as abrogating, any remedy~~
26 ~~available under the common law of private nuisance].~~

27 3. An action for injunctive relief to abate a nuisance ~~[under this section]~~ may be brought
28 **under this section** by:

29 (1) Anyone who owns property within one thousand two hundred feet to a property
30 which is alleged to be a nuisance; or

31 (2) A neighborhood organization, as defined in ~~[subdivision (2) of]~~ section 82.1027, on
32 behalf of any person or persons who own property within the boundaries of the neighborhood
33 or neighborhoods described in the articles of incorporation or bylaws of the neighborhood
34 organization and who could maintain a nuisance action under this section or under the common
35 law of private nuisance, or on its own behalf with respect to a nuisance on property anywhere
36 within the boundaries of the neighborhood or neighborhoods.

37 4. An action shall not be brought under this section until sixty days after the party who
38 brings the action has sent written notice of intent to bring an action under this section by certified
39 mail, return receipt requested, postage prepaid to:

40 (1) The tenant, if any, or to "occupant" if the identity of the tenant cannot be reasonably
41 ascertained, at the property's address; and

42 (2) The property owner of record at the last known address of the property owner on file
43 with the county or city, or, if the property owner is a corporation or other type of limited liability
44 company, to the property owner's registered agent at the agent's address of record;

45

46 that a nuisance exists and that legal action may be taken against the owner of the property **if the**
47 **nuisance is not eliminated within sixty days after the date on the written notice.** If the
48 notice sent by certified mail is returned unclaimed or refused, designated by the post office to be
49 undeliverable, or signed for by a person other than the addressee, then adequate and sufficient
50 notice ~~[may be given to the tenant, if any, and the property owner of record by sending a copy~~
51 ~~of the notice by regular mail to the address of the property owner or registered agent and]~~ **shall**
52 **be provided** by posting a copy of the notice on the property where the nuisance allegedly is
53 occurring. A sworn affidavit by the person who mailed or posted the notice describing the date
54 and manner that notice was given shall be ~~[prima facie]~~ **sufficient** evidence ~~[of the giving of such~~
55 ~~notice]~~ **to establish that the notice was given.** The notice shall specify:

56 (a) The act or condition that constitutes the nuisance;

57 (b) The date the nuisance was first discovered;

58 (c) The address of the property and location on the property where the act or condition
59 that constitutes the nuisance is allegedly occurring or exists; and

60 (d) The relief sought in the action.

61 5. ~~[When a neighborhood organization files a suit under this section, an officer of the~~
62 ~~neighborhood organization or its counsel shall certify to the court:~~

63 ~~—— (1) From personal knowledge, that the neighborhood organization has taken the required~~
64 ~~steps to satisfy the notice requirements under this section; and~~

65 ~~—— (2) Based on reasonable inquiry, that each condition precedent to the filing of the action~~
66 ~~under this section has been met.~~

67 ~~—— 6. A neighborhood organization may not bring an action under this section if, at the time~~
68 ~~of filing suit, the neighborhood organization or any of its directors own real estate, or have an~~
69 ~~interest in a trust or a corporation or other limited liability company that owns real estate, in the~~
70 ~~city or county in which the nuisance is located with respect to which real property taxes are~~
71 ~~delinquent or a notice of violation of a city code or ordinance has been issued and served and is~~
72 ~~outstanding.~~

73 ~~—— 7. This section is not intended to abrogate, and shall not be construed as abrogating, any~~
74 ~~remedy available under the common law of private nuisance.]~~ **A copy of a notice of citation**
75 **issued by the city or county that shows the date the citation was issued shall be prima facie**

76 **evidence of whether and for how long a citation has been pending against the property or**
 77 **the property owner.**

78 **6. A proceeding under this section shall:**

79 **(1) Be heard at the earliest practicable date; and**

80 **(2) Be expedited in every way.**

81 **7. When a property owner or neighborhood organization brings an action under**
 82 **this section for injunctive relief to abate a nuisance, a prima facie case for injunctive relief**
 83 **shall be made upon proof that a nuisance exists on the property. Such an action shall not**
 84 **require proof that the party bringing the action has sustained damage or loss as a result**
 85 **of the nuisance.**

86 **8. With respect to an action under this section against the owner of commercial or**
 87 **industrial property, when a property owner or neighborhood organization bringing the**
 88 **action prevails in such action, such property owner or organization may be entitled to an**
 89 **award for its reasonable attorneys' fees and expenses, as ordered by the court, incurred in**
 90 **bringing and prosecuting the action, which award for attorneys' fees and expenses shall**
 91 **be entered as a judgment against the owner of the property on which the act or condition**
 92 **constituting the nuisance occurred or was located.**

82.1027. As used in [~~sections 82.1027 to~~] **section 82.1025 and sections 82.1027 to**
 2 **82.1030, the following terms mean:**

3 **(1) "Code or ordinance violation", a violation under the provisions of a municipal code**
 4 **or ordinance of any home rule city with more than four hundred thousand inhabitants and located**
 5 **in more than one county, or any city not within a county, which regulates fire prevention, animal**
 6 **control, noise control, property maintenance, building construction, health, safety, neighborhood**
 7 **detriment, sanitation, or nuisances;**

8 **(2) "Neighborhood organization", either:**

9 **(a) A Missouri not-for-profit corporation that:**

10 **a. Is a bona fide community organization formed for the purpose of neighborhood**
 11 **preservation or improvement;**

12 **b. Whose articles of incorporation or bylaws specify that one of the purposes for which**
 13 **the corporation is organized is the preservation and protection of residential and community**
 14 **property values in all or part of a neighborhood or neighborhoods with geographic boundaries**
 15 **that conform to the boundaries of not more than two adjoining neighborhoods recognized by the**
 16 **planning division of the city or county in which the neighborhood or neighborhoods are located**
 17 ~~[provided that the corporation's articles of incorporation or bylaws provide that:~~

18 ~~—— (a) The corporation has members;~~

19 ~~—— (b) Membership shall be open to all persons who own residential real estate or who~~
20 ~~reside in the neighborhood or neighborhoods described in the corporation's articles of~~
21 ~~incorporation or bylaws subject to reasonable restrictions on membership to protect the integrity~~
22 ~~of the organization; however, membership may not be conditioned upon payment of monetary~~
23 ~~consideration in excess of twenty-five dollars per year; and~~

24 ~~—— (c) Only members who own residential real estate or who reside in the neighborhood or~~
25 ~~neighborhoods described in the corporation's articles of incorporation or bylaws may elect~~
26 ~~directors or serve as a director] in any home rule city with more than three hundred fifty~~
27 **thousand inhabitants and located in more than one county, or in any city not within a**
28 **county; and**

29 **c. Whose board of directors is comprised of individuals, at least half of whom**
30 **maintain their principal residence in a neighborhood the organization serves as described**
31 **in the organization's articles of incorporation or bylaws; or**

32 **(b) An organization recognized by the federal Internal Revenue Service as tax**
33 **exempt under the provisions of Internal Revenue Code section 501(c)(3), or the**
34 **corresponding section of any future tax code, which has had a contract with any home rule**
35 **city with more than three hundred fifty thousand inhabitants and located in more than one**
36 **county, or in any city not within a county to furnish housing related services in that**
37 **municipality or county at any point during the five-year period preceding the filing of the**
38 **action, and is in compliance with or completed such contract;**

39 ~~(3) "Nuisance", [within the boundaries of the neighborhood or neighborhoods described~~
40 ~~in the articles of incorporation or bylaws of the neighborhood organization, an act or condition~~
41 ~~knowingly created, performed, maintained, or permitted to exist on private property that~~
42 ~~constitutes a code or ordinance violation and that significantly affects the other residents of the~~
43 ~~neighborhood; and] an activity or condition created, performed, maintained, or permitted~~
44 **to exist on private property that constitutes a code or ordinance violation, whether or not**
45 **the property has been cited by the city or county in which the property is located; or, if the**
46 **property is in a deteriorated condition, due to neglect or failure to reasonably maintain,**
47 **abandonment, failure to repair after a fire, flood, or some other deterioration of the**
48 **property, or there is clutter on the property such as abandoned automobiles, appliances,**
49 **or similar objects; or, with respect to commercial, industrial, and vacant property, if the**
50 **activity or condition on the property encourages, promotes, or substantially contributes to**
51 **unlawful activity within three hundred feet of the property; and the activity or condition**
52 **either:**

53 **(a) Diminishes the value of the neighboring property; or**

54 (b) Is injurious to the public health, safety, security, or welfare of neighboring residents
55 or businesses; or

56 (c) Impairs the reasonable use or peaceful enjoyment of other property in the
57 neighborhood.

82.1030. 1. Subject to subsection 2 of this section, ~~[sections]~~ **section 82.1025 and**
2 **sections** 82.1027 to ~~[82.1029]~~ **82.1030** shall not be construed as to abrogate any equitable or
3 legal right or remedy otherwise available under the law to abate a nuisance.

4 2. ~~[Sections]~~ **Section 82.1025 and sections** 82.1027 to ~~[82.1029]~~ **82.1030** shall not be
5 construed ~~[as]~~ to grant standing for an action challenging any zoning application or approval.

82.1031. No action shall be brought under section 82.1025 ~~[or]~~ **and** sections 82.1027
2 to 82.1030 if the owner of the property that is the subject of the action is in good faith
3 compliance with ~~[any order]~~ **all orders** issued by the department of natural resources, the United
4 States Environmental Protection Agency, or the office of attorney general.

94.510. 1. Any city may, by a majority vote of its council or governing body, impose
2 a city sales tax for the benefit of such city in accordance with the provisions of sections 94.500
3 to 94.550; provided, however, that no ordinance enacted pursuant to the authority granted by the
4 provisions of sections 94.500 to 94.550 shall be effective unless the legislative body of the city
5 submits to the voters of the city, at a public election, a proposal to authorize the legislative body
6 of the city to impose a tax under the provisions of sections 94.500 to 94.550. The ballot of
7 submission shall be in substantially the following form:

8 Shall the city of _____ (insert name of city) impose a city sales tax of _____
9 (insert rate of percent) percent?

10 YES NO

11 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
12 of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority
13 of the votes cast by the qualified voters voting are opposed to the proposal, then the legislative
14 body of the city shall have no power to impose the tax herein authorized unless and until the
15 legislative body of the city shall again have submitted another proposal to authorize the
16 legislative body of the city to impose the tax under the provisions of sections 94.500 to 94.550,
17 and such proposal is approved by a majority of the qualified voters voting thereon.

18 2. The sales tax may be imposed at a rate ~~[of one-half of one percent, seven-eighths of~~
19 ~~one percent or]~~ **not to exceed** one percent on the receipts from the sale at retail of all tangible
20 personal property or taxable services at retail within any city adopting such tax, if such property
21 and services are subject to taxation by the state of Missouri under the provisions of sections
22 144.010 to 144.525; except that, each city not within a county may impose such tax at a rate not
23 to exceed one and three-eighths percent. Beginning August 28, 2017, no city shall submit to the

24 voters any proposal that results in a combined rate of sales taxes adopted under this section in
25 excess of two percent.

26 3. If any city in which a city tax has been imposed in the manner provided for in sections
27 94.500 to 94.550 shall thereafter change or alter its boundaries, the city clerk of the city shall
28 forward to the director of revenue by United States registered mail or certified mail a certified
29 copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the
30 effective date thereof, and shall be accompanied by a map of the city clearly showing the territory
31 added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed
32 by the act shall be effective in the added territory or abolished in the detached territory on the
33 effective date of the change of the city boundary.

34 4. If any city abolishes the tax authorized under this section, the repeal of such tax shall
35 become effective December thirty-first of the calendar year in which such abolishment was
36 approved. Each city shall notify the director of revenue at least ninety days prior to the effective
37 date of the expiration of the sales tax authorized by this section and the director of revenue may
38 order retention in the trust fund, for a period of one year, of two percent of the amount collected
39 after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem
40 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
41 after the date of expiration of the tax authorized by this section in such city, the director of
42 revenue shall remit the balance in the account to the city and close the account of that city. The
43 director of revenue shall notify each city of each instance of any amount refunded or any check
44 redeemed from receipts due the city.

94.802. 1. In addition to any tourism tax imposed by section 94.805, the governing body
2 of any municipality with more than two thousand five hundred hotel and motel rooms inside the
3 municipal limits may impose, by ordinance, a tourism tax at a rate not to exceed four percent on
4 the following:

5 (1) The price paid or charged to any person for rooms or accommodations paid by
6 transient guests of hotels, motels, condominium units, time-share interests in condominiums,
7 campgrounds, and tourist courts situated within the municipality; and

8 (2) The price paid or charged for any admission ticket to or participation in any private
9 tourist attraction in such municipality. **The sale of an admission ticket shall be deemed to**
10 **have taken place within the municipality and shall be subject to the tax authorized under**
11 **this section regardless of the location at which or the vendor from whom the ticket is**
12 **actually purchased, provided that the private tourist attraction for which the admission**
13 **ticket is sold is physically located within the municipality. This subdivision shall apply to**
14 **Missouri sellers regardless of gross revenue generated from tourism and all sellers without**

15 **a physical presence in Missouri whose gross revenue from tourism into this state in the**
16 **previous or current calendar year exceeds one hundred thousand dollars.**

17 2. As used in this section, the term "hotel", "motel", "condominium", "time-share
18 interests in condominiums", or "tourist court" means any structure or building, under one
19 management, which contains rooms furnished for the accommodation or lodging of guests, with
20 or without meals being provided, including bed and breakfast facilities, and kept, used,
21 maintained, advertised, or held out to the public as a place where sleeping accommodations are
22 sought for pay or compensation to transient guests and the use of the term "hotel" or "motel"
23 alone shall also be deemed to include all such structures, buildings and facilities, and the term
24 "campground" means real property, other than state-owned property, which contains parcels for
25 rent to transient guests for pay or compensation, which may include temporary utility hook-ups
26 for use by the transient guests, and where such transient guests generally use tents, recreational
27 vehicles or some other form of temporary shelter while on the rented premises. Shelters for the
28 homeless operated by not-for-profit organizations are not a hotel, motel, or tourist court for the
29 purposes of this section. As used in this section, the term "transient guest" means a person who
30 occupies a room or rooms in a hotel, motel, campground, or tourist court for thirty consecutive
31 days or less.

32 3. As used in this section, "private tourist attraction" means any commercial entity which
33 appeals to the recreational desires and tastes of the traveling public through the presentation of
34 services or devices designed to entertain or educate visitors, including but not limited to:

- 35 (1) Amusement parks, carnivals, circuses, fairs and water parks;
- 36 (2) Aerial tramways;
- 37 (3) Commercial animal, reptile, and zoological exhibits;
- 38 (4) Commercial beaches and hot springs;
- 39 (5) Go-carts/miniature golf establishments;
- 40 (6) Horse shows and rodeos;
- 41 (7) Rides on airplanes, helicopters, balloons, gliders, parachutes and bungee jumps;
- 42 (8) Automobile, bicycle, dog, horse, and other racing events;
- 43 (9) Music shows and pageants, movie theaters, and live theaters;
- 44 (10) Regularly scheduled and special professional sporting events including, but not
45 limited to, football, baseball, basketball, hockey, tennis, golf, bowling, soccer, horse racing,
46 bicycle racing, human track and field events, table tennis and other racquet events, except that
47 attractions owned or operated by schools, colleges and universities shall be exempt from the
48 provisions of this subdivision.

49

50 Attractions operating on an occasional or intermittent basis for fund-raising purposes by
51 nonprofit charitable organizations whose ordinary activities do not involve the operation of such
52 attractions shall be exempt from the admissions tax imposed by this section.

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

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

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

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

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

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

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

17 (g) Any city of the fourth classification with more than seven thousand but fewer than
18 eight thousand inhabitants;

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

22 (i) Any city of the third classification with more than thirteen thousand but fewer than
23 fifteen thousand inhabitants and located in any county of the third classification without a
24 township form of government and with more than thirty-three thousand but fewer than
25 thirty-seven thousand inhabitants; **or**

26 **(j) Any city of the fourth classification with more than three thousand but fewer**
27 **than three thousand three hundred inhabitants and located in any county of the third**
28 **classification without a township form of government and with more than eighteen**
29 **thousand but fewer than twenty thousand inhabitants and that is not the county seat of**
30 **such county.**

31 (2) The governing body of any city listed in subdivision (1) of this subsection is hereby
32 authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one
33 percent on all retail sales made in such city which are subject to taxation under the provisions

34 of sections 144.010 to 144.525 for the purpose of improving the public safety for such city,
 35 including but not limited to expenditures on equipment, city employee salaries and benefits, and
 36 facilities for police, fire and emergency medical providers. The tax authorized by this section
 37 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or
 38 order imposing a sales tax pursuant to the provisions of this section shall be effective unless the
 39 governing body of the city submits to the voters of the city, at a county or state general, primary
 40 or special election, a proposal to authorize the governing body of the city to impose a tax.

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

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

46 YES NO

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

49

50 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 51 of the proposal submitted pursuant to this subsection, then the ordinance or order and any
 52 amendments thereto shall be in effect on the first day of the second calendar quarter after the
 53 director of revenue receives notification of adoption of the local sales tax. If a proposal receives
 54 less than the required majority, then the governing body of the city shall have no power to
 55 impose the sales tax herein authorized unless and until the governing body of the city shall again
 56 have submitted another proposal to authorize the governing body of the city to impose the sales
 57 tax authorized by this section and such proposal is approved by the required majority of the
 58 qualified voters voting thereon. However, in no event shall a proposal pursuant to this section
 59 be submitted to the voters sooner than twelve months from the date of the last proposal pursuant
 60 to this section.

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

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

69 5. All sales taxes collected by the director of the department of revenue under this
70 section on behalf of any city, less one percent for cost of collection which shall be deposited in
71 the state's general revenue fund after payment of premiums for surety bonds as provided in
72 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known
73 as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be
74 deemed to be state funds and shall not be commingled with any funds of the state. The
75 provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be
76 transferred and placed to the credit of the general revenue fund. The director of the department
77 of revenue shall keep accurate records of the amount of money in the trust and which was
78 collected in each city imposing a sales tax pursuant to this section, and the records shall be open
79 to the inspection of officers of the city and the public. Not later than the tenth day of each month
80 the director of the department of revenue shall distribute all moneys deposited in the trust fund
81 during the preceding month to the city which levied the tax; such funds shall be deposited with
82 the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall
83 be by an appropriation act to be enacted by the governing body of each such city. Expenditures
84 may be made from the fund for any functions authorized in the ordinance or order adopted by
85 the governing body submitting the tax to the voters.

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

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

 94.902. 1. The governing bodies of the following cities may impose a tax as provided
2 in this section:

3 (1) Any city of the third classification with more than twenty-six thousand three hundred
4 but less than twenty-six thousand seven hundred inhabitants;

5 (2) Any city of the fourth classification with more than thirty thousand three hundred but
6 fewer than thirty thousand seven hundred inhabitants;

7 (3) Any city of the fourth classification with more than twenty-four thousand eight
8 hundred but fewer than twenty-five thousand inhabitants;

9 (4) Any special charter city with more than twenty-nine thousand but fewer than
10 thirty-two thousand inhabitants;

11 (5) Any city of the third classification with more than four thousand but fewer than four
12 thousand five hundred inhabitants and located in any county of the first classification with more
13 than two hundred thousand but fewer than two hundred sixty thousand inhabitants;

14 (6) Any city of the fourth classification with more than nine thousand five hundred but
15 fewer than ten thousand eight hundred inhabitants; [or]

16 (7) Any city of the fourth classification with more than five hundred eighty but fewer than
17 six hundred fifty inhabitants;

18 **(8) Any city of the fourth classification with more than two thousand seven**
19 **hundred but fewer than three thousand inhabitants and located in any county of the first**
20 **classification with more than eighty-three thousand but fewer than ninety-two thousand**
21 **inhabitants; or**

22 **(9) Any city of the fourth classification with more than two thousand four hundred**
23 **but fewer than two thousand seven hundred inhabitants and located in any county of the**
24 **third classification without a township form of government and with more than ten**
25 **thousand but fewer than twelve thousand inhabitants.**

26 2. The governing body of any city listed in subsection 1 of this section may impose, by
27 order or ordinance, a sales tax on all retail sales made in the city which are subject to taxation
28 under chapter 144. The tax authorized in this section may be imposed in an amount of up to
29 one-half of one percent, and shall be imposed solely for the purpose of improving the public
30 safety for such city[,] including, but not limited to, expenditures on equipment, city employee
31 salaries and benefits, and facilities for police, fire, and emergency medical providers. The tax
32 authorized in this section shall be in addition to all other sales taxes imposed by law, and shall
33 be stated separately from all other charges and taxes. The order or ordinance imposing a sales
34 tax under this section shall not become effective unless the governing body of the city submits
35 to the voters residing within the city, at a county or state general, primary, or special election, a
36 proposal to authorize the governing body of the city to impose a tax under this section.

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

39 Shall the city of _____ (city's name) impose a citywide sales tax at a rate of
 40 _____ (insert rate of percent) percent for the purpose of improving the public
 41 safety of the city?

42 YES NO

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

45

46 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 47 of the proposal, then the ordinance or order and any amendments to the order or ordinance shall
 48 become effective on the first day of the second calendar quarter after the director of revenue
 49 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal
 50 by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become
 51 effective unless the proposal is resubmitted under this section to the qualified voters and such
 52 proposal is approved by a majority of the qualified voters voting on the proposal. However, in
 53 no event shall a proposal under this section be submitted to the voters sooner than twelve months
 54 from the date of the last proposal under this section.

55 4. Any sales tax imposed under this section shall be administered, collected, enforced,
 56 and operated as required in section 32.087. All sales taxes collected by the director of the
 57 department of revenue under this section on behalf of any city, less one percent for cost of
 58 collection which shall be deposited in the state's general revenue fund after payment of premiums
 59 for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which
 60 is hereby created in the state treasury, to be known as the "City Public Safety Sales Tax Trust
 61 Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be
 62 commingled with any funds of the state. The provisions of section 33.080 to the contrary
 63 notwithstanding, money in this fund shall not be transferred and placed to the credit of the
 64 general revenue fund. The director shall keep accurate records of the amount of money in the
 65 trust fund and which was collected in each city imposing a sales tax under this section, and the
 66 records shall be open to the inspection of officers of the city and the public. Not later than the
 67 tenth day of each month the director shall distribute all moneys deposited in the trust fund during
 68 the preceding month to the city which levied the tax. Such funds shall be deposited with the city
 69 treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by
 70 an appropriation act to be enacted by the governing body of each such city. Expenditures may
 71 be made from the fund for any functions authorized in the ordinance or order adopted by the
 72 governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the
 73 special trust fund shall continue to be used solely for the designated purposes. Any funds in the
 74 special trust fund which are not needed for current expenditures shall be invested in the same

75 manner as other funds are invested. Any interest and moneys earned on such investments shall
76 be credited to the fund.

77 5. The director of the department of revenue may authorize the state treasurer to make
78 refunds from the amounts in the trust fund and credited to any city for erroneous payments and
79 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
80 such cities. If any city abolishes the tax, the city shall notify the director of the action at least
81 ninety days before the effective date of the repeal, and the director may order retention in the
82 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
83 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
84 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date
85 of abolition of the tax in such city, the director shall remit the balance in the account to the city
86 and close the account of that city. The director shall notify each city of each instance of any
87 amount refunded or any check redeemed from receipts due the city.

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

91 Shall _____ (insert the name of the city) repeal the sales tax imposed at a rate
92 of _____ (insert rate of percent) percent for the purpose of improving the public
93 safety of the city?

94 YES NO

95

96 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
97 effective on December thirty-first of the calendar year in which such repeal was approved. If a
98 majority of the votes cast on the question by the qualified voters voting thereon are opposed to
99 the repeal, then the sales tax authorized in this section shall remain effective until the question
100 is resubmitted under this section to the qualified voters, and the repeal is approved by a majority
101 of the qualified voters voting on the question.

102 7. Whenever the governing body of any city that has adopted the sales tax authorized in
103 this section receives a petition, signed by ten percent of the registered voters of the city voting
104 in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this
105 section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If
106 a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
107 the repeal, that repeal shall become effective on December thirty-first of the calendar year in
108 which such repeal was approved. If a majority of the votes cast on the question by the qualified
109 voters voting thereon are opposed to the repeal, then the tax shall remain effective until the

110 question is resubmitted under this section to the qualified voters and the repeal is approved by
111 a majority of the qualified voters voting on the question.

112 8. Any sales tax imposed under this section by a city described under subdivision (6) of
113 subsection 1 of this section that is in effect as of December 31, 2038, shall automatically expire.
114 No city described under subdivision (6) of subsection 1 of this section shall collect a sales tax
115 pursuant to this section on or after January 1, 2039. Subsection 7 of this section shall not apply
116 to a sales tax imposed under this section by a city described under subdivision (6) of subsection
117 1 of this section.

118 9. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
119 apply to the tax imposed under this section.

136.055. 1. Any person who is selected or appointed by the state director of revenue as
2 provided in subsection 2 of this section to act as an agent of the department of revenue, whose
3 duties shall be the processing of motor vehicle title and registration transactions and the
4 collection of sales and use taxes when required under sections 144.070 and 144.440, and who
5 receives no salary from the department of revenue, shall be authorized to collect from the party
6 requiring such services additional fees as compensation in full and for all services rendered on
7 the following basis:

8 (1) For each motor vehicle or trailer registration issued, renewed, or [~~transferred—three~~]
9 **transferred, six** dollars [~~and fifty cents~~] and [~~seven~~] **twelve** dollars for those licenses sold or
10 biennially renewed pursuant to section 301.147;

11 (2) For each application or transfer of [~~title—two~~] **title, six** dollars [~~and fifty cents~~];

12 (3) For each instruction permit, nondriver license, chauffeur's, operator's, or driver's
13 license issued for a period of three years or [~~less—two~~] **less, six** dollars [~~and fifty cents~~] and
14 [~~five~~] **twelve** dollars for licenses or instruction permits issued or renewed for a period exceeding
15 three years;

16 (4) For each notice of lien [~~processed—two~~] **processed, six** dollars [~~and fifty cents~~];

17 (5) [~~No~~] Notary fee or [~~other fee or additional charge shall be paid or collected except~~
18 ~~for~~] electronic [~~telephone~~] transmission [~~reception—two~~] **per processing, two** dollars.

19 2. The director of revenue shall award fee office contracts under this section through a
20 competitive bidding process. The competitive bidding process shall give priority to
21 organizations and entities that are exempt from taxation under Section 501(c)(3), 501(c)(6), or
22 501(c)(4), except those civic organizations that would be considered action organizations under
23 26 C.F.R. Section 1.501 (c)(3)-1(c)(3), of the Internal Revenue Code of 1986, as amended, with
24 special consideration given to those organizations and entities that reinvest a minimum of
25 seventy-five percent of the net proceeds to charitable organizations in Missouri, and political
26 subdivisions, including but not limited to, municipalities, counties, and fire protection districts.

27 **Points shall be allocated based upon the distance of an individual's residential address,**
28 **provided on his or her Missouri income tax form, from the fee license office in which he or**
29 **she seeks an ownership interest in the following manner:**

30 **(1) If located less than thirty-five miles from the license office address, then an**
31 **additional twenty percent of total points available;**

32 **(2) If located thirty-five miles or more, but less than seventy-five miles from the**
33 **license office address, then an additional ten percent of total points available; and**

34 **(3) If located seventy-five miles or more from the license office address, then no**
35 **additional points shall be awarded.** The director of the department of revenue may promulgate
36 rules and regulations necessary to carry out the provisions of this subsection. Any rule or portion
37 of a rule, as that term is defined in section 536.010, that is created under the authority delegated
38 in this subsection shall become effective only if it complies with and is subject to all of the
39 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
40 nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536
41 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held
42 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
43 August 28, 2009, shall be invalid and void.

44 3. All fees collected by a tax-exempt organization may be retained and used by the
45 organization.

46 4. All fees charged shall not exceed those in this section. The fees imposed by this
47 section shall be collected by all permanent offices and all full-time or temporary offices
48 maintained by the department of revenue.

49 5. Any person acting as agent of the department of revenue for the sale and issuance of
50 registrations, licenses, and other documents related to motor vehicles shall have an insurable
51 interest in all license plates, licenses, tabs, forms and other documents held on behalf of the
52 department.

53 6. The fees authorized by this section shall not be collected by motor vehicle dealers
54 acting as agents of the department of revenue under section 32.095 or those motor vehicle dealers
55 authorized to collect and remit sales tax under subsection 8 of section 144.070.

56 7. Notwithstanding any other provision of law to the contrary, the state auditor may audit
57 all records maintained and established by the fee office in the same manner as the auditor may
58 audit any agency of the state, and the department shall ensure that this audit requirement is a
59 necessary condition for the award of all fee office contracts. No confidential records shall be
60 divulged in such a way to reveal personally identifiable information.

61 **8. The department of revenue shall issue notice to any person who purchased a**
62 **motor vehicle and has not titled such vehicle after thirty days of purchase, as required**

63 **under section 301.196. The notice shall be sent to the address provided by the person to**
64 **the seller at the point of purchase and shall include the sales tax rate for the residence of**
65 **the purchaser. Additionally, the notice shall include the fact that the department may**
66 **withhold any income tax return due to the purchaser for the amount of the tax, fees, and**
67 **penalties associated with such purchase until such motor vehicle is titled. The department**
68 **shall withhold any income tax return due to the purchaser for the amount of the tax, fees,**
69 **and penalties associated with such purchase until such motor vehicle is titled. The**
70 **department may promulgate rules in order to enforce this subsection. Any rule or portion**
71 **of a rule, as that term is defined in section 536.010, that is created under the authority**
72 **delegated in this section shall become effective only if it complies with and is subject to all**
73 **of the provisions of chapter 536 and, if applicable, section 536.028. This section and**
74 **chapter 536 are nonseverable, and if any of the powers vested with the general assembly**
75 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**
76 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority and**
77 **any rule proposed or adopted after August 28, 2019, shall be invalid and void.**

143.121. 1. The Missouri adjusted gross income of a resident individual shall be the
2 taxpayer's federal adjusted gross income subject to the modifications in this section.

3 2. There shall be added to the taxpayer's federal adjusted gross income:

4 (1) The amount of any federal income tax refund received for a prior year which resulted
5 in a Missouri income tax benefit;

6 (2) Interest on certain governmental obligations excluded from federal gross income by
7 Section 103 of the Internal Revenue Code. The previous sentence shall not apply to interest on
8 obligations of the state of Missouri or any of its political subdivisions or authorities and shall not
9 apply to the interest described in subdivision (1) of subsection 3 of this section. The amount
10 added pursuant to this subdivision shall be reduced by the amounts applicable to such interest
11 that would have been deductible in computing the taxable income of the taxpayer except only
12 for the application of Section 265 of the Internal Revenue Code. The reduction shall only be
13 made if it is at least five hundred dollars;

14 (3) The amount of any deduction that is included in the computation of federal taxable
15 income pursuant to Section 168 of the Internal Revenue Code as amended by the Job Creation
16 and Worker Assistance Act of 2002 to the extent the amount deducted relates to property
17 purchased on or after July 1, 2002, but before July 1, 2003, and to the extent the amount
18 deducted exceeds the amount that would have been deductible pursuant to Section 168 of the
19 Internal Revenue Code of 1986 as in effect on January 1, 2002;

20 (4) The amount of any deduction that is included in the computation of federal taxable
21 income for net operating loss allowed by Section 172 of the Internal Revenue Code of 1986, as

22 amended, other than the deduction allowed by Section 172(b)(1)(G) and Section 172(i) of the
23 Internal Revenue Code of 1986, as amended, for a net operating loss the taxpayer claims in the
24 tax year in which the net operating loss occurred or carries forward for a period of more than
25 twenty years and carries backward for more than two years. Any amount of net operating loss
26 taken against federal taxable income but disallowed for Missouri income tax purposes pursuant
27 to this subdivision after June 18, 2002, may be carried forward and taken against any income on
28 the Missouri income tax return for a period of not more than twenty years from the year of the
29 initial loss; and

30 (5) For nonresident individuals in all taxable years ending on or after December 31,
31 2006, the amount of any property taxes paid to another state or a political subdivision of another
32 state for which a deduction was allowed on such nonresident's federal return in the taxable year
33 unless such state, political subdivision of a state, or the District of Columbia allows a subtraction
34 from income for property taxes paid to this state for purposes of calculating income for the
35 income tax for such state, political subdivision of a state, or the District of Columbia.

36 **(6) For all tax years beginning on or after January 1, 2018, any interest expense**
37 **paid or accrued in a previous tax year, but allowed as a deduction under 26 U.S.C. 163, as**
38 **amended, in the current tax year by reason of the carryforward of disallowed business**
39 **interest provisions of 26 U.S.C. 163(j), as amended. For the purposes of this subdivision,**
40 **an interest expense is considered paid or accrued only in the first tax year the deduction**
41 **would have been allowable under 26 U.S.C. 163, as amended, if the limitation under 26**
42 **U.S.C. 163(j), as amended, did not exist.**

43 3. There shall be subtracted from the taxpayer's federal adjusted gross income the
44 following amounts to the extent included in federal adjusted gross income:

45 (1) Interest or dividends on obligations of the United States and its territories and
46 possessions or of any authority, commission or instrumentality of the United States to the extent
47 exempt from Missouri income taxes pursuant to the laws of the United States. The amount
48 subtracted pursuant to this subdivision shall be reduced by any interest on indebtedness incurred
49 to carry the described obligations or securities and by any expenses incurred in the production
50 of interest or dividend income described in this subdivision. The reduction in the previous
51 sentence shall only apply to the extent that such expenses including amortizable bond premiums
52 are deducted in determining the taxpayer's federal adjusted gross income or included in the
53 taxpayer's Missouri itemized deduction. The reduction shall only be made if the expenses total
54 at least five hundred dollars;

55 (2) The portion of any gain, from the sale or other disposition of property having a higher
56 adjusted basis to the taxpayer for Missouri income tax purposes than for federal income tax
57 purposes on December 31, 1972, that does not exceed such difference in basis. If a gain is

58 considered a long-term capital gain for federal income tax purposes, the modification shall be
59 limited to one-half of such portion of the gain;

60 (3) The amount necessary to prevent the taxation pursuant to this chapter of any annuity
61 or other amount of income or gain which was properly included in income or gain and was taxed
62 pursuant to the laws of Missouri for a taxable year prior to January 1, 1973, to the taxpayer, or
63 to a decedent by reason of whose death the taxpayer acquired the right to receive the income or
64 gain, or to a trust or estate from which the taxpayer received the income or gain;

65 (4) Accumulation distributions received by a taxpayer as a beneficiary of a trust to the
66 extent that the same are included in federal adjusted gross income;

67 (5) The amount of any state income tax refund for a prior year which was included in the
68 federal adjusted gross income;

69 (6) The portion of capital gain specified in section 135.357 that would otherwise be
70 included in federal adjusted gross income;

71 (7) The amount that would have been deducted in the computation of federal taxable
72 income pursuant to Section 168 of the Internal Revenue Code as in effect on January 1, 2002,
73 to the extent that amount relates to property purchased on or after July 1, 2002, but before July
74 1, 2003, and to the extent that amount exceeds the amount actually deducted pursuant to Section
75 168 of the Internal Revenue Code as amended by the Job Creation and Worker Assistance Act
76 of 2002;

77 (8) For all tax years beginning on or after January 1, 2005, the amount of any income
78 received for military service while the taxpayer serves in a combat zone which is included in
79 federal adjusted gross income and not otherwise excluded therefrom. As used in this section,
80 "combat zone" means any area which the President of the United States by Executive Order
81 designates as an area in which Armed Forces of the United States are or have engaged in combat.
82 Service is performed in a combat zone only if performed on or after the date designated by the
83 President by Executive Order as the date of the commencing of combat activities in such zone,
84 and on or before the date designated by the President by Executive Order as the date of the
85 termination of combatant activities in such zone;

86 (9) For all tax years ending on or after July 1, 2002, with respect to qualified property
87 that is sold or otherwise disposed of during a taxable year by a taxpayer and for which an
88 additional modification was made under subdivision (3) of subsection 2 of this section, the
89 amount by which additional modification made under subdivision (3) of subsection 2 of this
90 section on qualified property has not been recovered through the additional subtractions provided
91 in subdivision (7) of this subsection; ~~and~~

92 (10) For all tax years beginning on or after January 1, 2014, the amount of any income
93 received as payment from any program which provides compensation to agricultural producers
94 who have suffered a loss as the result of a disaster or emergency, including the:

- 95 (a) Livestock Forage Disaster Program;
- 96 (b) Livestock Indemnity Program;
- 97 (c) Emergency Assistance for Livestock, Honeybees, and Farm-Raised Fish;
- 98 (d) Emergency Conservation Program;
- 99 (e) Noninsured Crop Disaster Assistance Program;
- 100 (f) Pasture, Rangeland, Forage Pilot Insurance Program;
- 101 (g) Annual Forage Pilot Program;
- 102 (h) Livestock Risk Protection Insurance Plan; and
- 103 (i) Livestock Gross Margin insurance plan; **and**

104 **(11) For all tax years beginning on or after January 1, 2018, any interest expense**
105 **paid or accrued in the current tax year, but not deducted as a result of the limitation**
106 **imposed under 26 U.S.C. 163(j), as amended. For the purposes of this subdivision, an**
107 **interest expense is considered paid or accrued only in the first tax year the deduction**
108 **would have been allowable under 26 U.S.C. 163, as amended, if the limitation under 26**
109 **U.S.C. 163(j), as amended, did not exist.**

110 4. There shall be added to or subtracted from the taxpayer's federal adjusted gross
111 income the taxpayer's share of the Missouri fiduciary adjustment provided in section 143.351.

112 5. There shall be added to or subtracted from the taxpayer's federal adjusted gross
113 income the modifications provided in section 143.411.

114 6. In addition to the modifications to a taxpayer's federal adjusted gross income in this
115 section, to calculate Missouri adjusted gross income there shall be subtracted from the taxpayer's
116 federal adjusted gross income any gain recognized pursuant to Section 1033 of the Internal
117 Revenue Code of 1986, as amended, arising from compulsory or involuntary conversion of
118 property as a result of condemnation or the imminence thereof.

119 7. (1) As used in this subsection, "qualified health insurance premium" means the
120 amount paid during the tax year by such taxpayer for any insurance policy primarily providing
121 health care coverage for the taxpayer, the taxpayer's spouse, or the taxpayer's dependents.

122 (2) In addition to the subtractions in subsection 3 of this section, one hundred percent
123 of the amount of qualified health insurance premiums shall be subtracted from the taxpayer's
124 federal adjusted gross income to the extent the amount paid for such premiums is included in
125 federal taxable income. The taxpayer shall provide the department of revenue with proof of the
126 amount of qualified health insurance premiums paid.

127 8. (1) Beginning January 1, 2014, in addition to the subtractions provided in this section,
128 one hundred percent of the cost incurred by a taxpayer for a home energy audit conducted by an
129 entity certified by the department of natural resources under section 640.153 or the
130 implementation of any energy efficiency recommendations made in such an audit shall be
131 subtracted from the taxpayer's federal adjusted gross income to the extent the amount paid for
132 any such activity is included in federal taxable income. The taxpayer shall provide the
133 department of revenue with a summary of any recommendations made in a qualified home
134 energy audit, the name and certification number of the qualified home energy auditor who
135 conducted the audit, and proof of the amount paid for any activities under this subsection for
136 which a deduction is claimed. The taxpayer shall also provide a copy of the summary of any
137 recommendations made in a qualified home energy audit to the department of natural resources.

138 (2) At no time shall a deduction claimed under this subsection by an individual taxpayer
139 or taxpayers filing combined returns exceed one thousand dollars per year for individual
140 taxpayers or cumulatively exceed two thousand dollars per year for taxpayers filing combined
141 returns.

142 (3) Any deduction claimed under this subsection shall be claimed for the tax year in
143 which the qualified home energy audit was conducted or in which the implementation of the
144 energy efficiency recommendations occurred. If implementation of the energy efficiency
145 recommendations occurred during more than one year, the deduction may be claimed in more
146 than one year, subject to the limitations provided under subdivision (2) of this subsection.

147 (4) A deduction shall not be claimed for any otherwise eligible activity under this
148 subsection if such activity qualified for and received any rebate or other incentive through a
149 state-sponsored energy program or through an electric corporation, gas corporation, electric
150 cooperative, or municipally owned utility.

151 9. The provisions of subsection 8 of this section shall expire on December 31, 2020.

**143.1028. 1. For all tax years beginning on or after January 1, 2019, and ending
2 before January 1, 2024, each individual or corporation entitled to a tax refund in an
3 amount sufficient to make a designation under this section may designate that one dollar
4 or any amount in excess of one dollar on a single return, or two dollars or any amount in
5 excess of two dollars on a combined return, of the refund due be credited to the Kansas
6 City Regional Law Enforcement Memorial Foundation Fund, hereinafter referred to as
7 "the fund". The contribution designation authorized by this section shall be clearly and
8 unambiguously printed on the first page of each income tax return form provided by this
9 state. If any individual or corporation that is not entitled to a tax refund in an amount
10 sufficient to make a designation under this section wishes to make a contribution to the
11 foundation, such individual or corporation may, by separate check, draft, or other**

12 negotiable instrument, send in with the payment of taxes, or may send in separately, that
13 amount the individual or corporation wishes to contribute. Such amounts shall be clearly
14 designated for the fund.

15 2. There is hereby created in the state treasury the "Kansas City Regional Law
16 Enforcement Memorial Foundation Fund", which shall consist of moneys collected under
17 this section. The state treasurer shall be custodian of the fund. In accordance with sections
18 30.170 and 30.180, the state treasurer may approve disbursements. The fund shall be a
19 dedicated fund and, upon appropriation, moneys in this fund shall be used solely for the
20 administration of this section. The state treasurer shall invest moneys in the fund in the
21 same manner as other funds are invested. Any interest and moneys earned on such
22 investments shall be credited to the fund. The director of the department of revenue shall
23 establish a procedure by which the moneys deposited in the fund shall be distributed at
24 least monthly to the Kansas City Regional Law Enforcement Memorial Foundation.

25 3. The director of revenue shall deposit at least monthly all contributions
26 designated by individuals and corporations under this section, less an amount sufficient
27 to cover the costs of collection and handling by the department of revenue, to the state
28 treasurer for deposit to the fund. A contribution designated under this section shall be
29 deposited in the fund only after all other claims against the refund from which such
30 contribution is to be made have been satisfied.

31 4. By December 31, 2024, the director of revenue shall make a final determination
32 of moneys collected, shall distribute any remaining funds to the Kansas City Regional Law
33 Enforcement Memorial Foundation, and shall close the fund.

144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used
2 motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the
3 highways or waters of this state which are required to be titled under the laws of the state of
4 Missouri and, except as provided in subdivision (9) of this subsection, upon all sellers for the
5 privilege of engaging in the business of selling tangible personal property or rendering taxable
6 service at retail in this state. The rate of tax shall be as follows:

7 (1) Upon every retail sale in this state of tangible personal property, excluding motor
8 vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to
9 be titled under the laws of the state of Missouri and subject to tax under subdivision (9) of this
10 subsection, a tax equivalent to four percent of the purchase price paid or charged, or in case such
11 sale involves the exchange of property, a tax equivalent to four percent of the consideration paid
12 or charged, including the fair market value of the property exchanged at the time and place of
13 the exchange, except as otherwise provided in section 144.025;

14 (2) A tax equivalent to four percent of the amount paid for admission and seating
15 accommodations, or fees paid to, or in any place of amusement, entertainment or recreation,
16 games and athletic events, except amounts paid for any instructional class;

17 (3) A tax equivalent to four percent of the basic rate paid or charged on all sales of
18 electricity or electrical current, water and gas, natural or artificial, to domestic, commercial or
19 industrial consumers;

20 (4) (a) A tax equivalent to four percent on the basic rate paid or charged on all sales of
21 local and long distance telecommunications service to telecommunications subscribers and to
22 others through equipment of telecommunications subscribers for the transmission of messages
23 and conversations and upon the sale, rental or leasing of all equipment or services pertaining or
24 incidental thereto; except that, the payment made by telecommunications subscribers or others,
25 pursuant to section 144.060, and any amounts paid for access to the internet or interactive
26 computer services shall not be considered as amounts paid for telecommunications services;

27 (b) **If local and long distance telecommunications services subject to tax under this**
28 **subdivision are aggregated with and not separately stated from charges for**
29 **telecommunications service or other services not subject to tax under this subdivision**
30 **including, but not limited to, interstate or international telecommunications services, then**
31 **the charges for nontaxable services may be subject to taxation unless the**
32 **telecommunications provider can identify by reasonable and verifiable standards such**
33 **portion of the charges not subject to such tax from its books and records that are kept in**
34 **the regular course of business for other purposes including, but not limited to, financial**
35 **statements, general ledgers, invoice and billing systems and reports, and reports for**
36 **regulatory tariffs and other regulatory matters;**

37 (c) **A telecommunication company shall notify the director of revenue of its**
38 **intention to utilize the standards defined in paragraph (b) of this subdivision to determine**
39 **the charges that are subject to sales tax. The notification shall be in writing and shall meet**
40 **standardized criteria established by the department regarding form and format;**

41 (d) **The director of revenue may make, promulgate, and enforce reasonable rules**
42 **and regulations for the administration and enforcement of this subdivision; and**

43 (e) **Any rule or portion of a rule, as that term is defined in section 536.010, that is**
44 **created under the authority delegated in this section shall become effective only if it**
45 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
46 **section 536.028. This section and chapter 536 are nonseverable, and if any of the powers**
47 **vested with the general assembly pursuant to chapter 536 to review, to delay the effective**
48 **date, or to disapprove and annul a rule are subsequently held unconstitutional, then the**

49 **grant of rulemaking authority and any rule proposed or adopted after August 28, 2019,**
50 **shall be invalid and void;**

51 (5) A tax equivalent to four percent of the basic rate paid or charged for all sales of
52 services for transmission of messages of telegraph companies;

53 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms,
54 meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore,
55 dining car, tourist cabin, tourist camp or other place in which rooms, meals or drinks are
56 regularly served to the public. The tax imposed under this subdivision shall not apply to any
57 automatic mandatory gratuity for a large group imposed by a restaurant when such gratuity is
58 reported as employee tip income and the restaurant withholds income tax under section 143.191
59 on such gratuity;

60 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets
61 by every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such
62 buses and trucks as are licensed by the division of motor carrier and railroad safety of the
63 department of economic development of Missouri, engaged in the transportation of persons for
64 hire;

65 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of
66 tangible personal property, provided that if the lessor or renter of any tangible personal property
67 had previously purchased the property under the conditions of sale at retail or leased or rented
68 the property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor,
69 renter or subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or
70 subrental receipts from that property. The purchase, rental or lease of motor vehicles, trailers,
71 motorcycles, mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid
72 as provided in this section and section 144.070. In no event shall the rental or lease of boats and
73 outboard motors be considered a sale, charge, or fee to, for or in places of amusement,
74 entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to,
75 for, or in such places of amusement, entertainment or recreation. Rental and leased boats or
76 outboard motors shall be taxed under the provisions of the sales tax laws as provided under such
77 laws for motor vehicles and trailers. Tangible personal property which is exempt from the sales
78 or use tax under section 144.030 upon a sale thereof is likewise exempt from the sales or use tax
79 upon the lease or rental thereof;

80 (9) A tax equivalent to four percent of the purchase price, as defined in section 144.070,
81 of new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for
82 use on the highways or waters of this state which are required to be registered under the laws of
83 the state of Missouri. This tax is imposed on the person titling such property, and shall be paid
84 according to the procedures in section 144.440.

85 2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525
86 which are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the
87 words "This ticket is subject to a sales tax."

144.088. 1. For purposes of this section, the following terms shall mean:

2 (1) "Sales invoice", any document, in either paper or electronic format, which lists
3 items to be sold as part of a sales transaction and states the prices of such items; and

4 (2) "Sales receipt", any document, in either paper or electronic format, which lists
5 items sold as part of a sales transaction and states the prices of such items.

6 2. Any seller who provides a purchaser with a sales receipt or sales invoice in
7 conjunction with a sale, as defined under section 144.010, shall clearly state on such sales
8 receipt or sales invoice the total rate of all sales tax imposed on the sale referenced by such
9 document. This total rate shall reflect any applicable state or local sales tax authorized
10 under the laws of this state.

144.190. 1. If a tax has been incorrectly computed by reason of a clerical error or
2 mistake on the part of the director of revenue, such fact shall be set forth in the records of the
3 director of revenue, and the amount of the overpayment shall be credited on any taxes then due
4 from the person legally obligated to remit the tax [~~pursuant to sections 144.010 to 144.525~~]
5 **under chapter 144**, and the balance shall be refunded to the person legally obligated to remit
6 the tax, such person's administrators or executors, as provided for in section 144.200.

7 2. If any tax, penalty or interest has been paid more than once, or has been erroneously
8 or illegally collected, or has been erroneously or illegally computed, such sum shall be credited
9 on any taxes then due from the person legally obligated to remit the tax [~~pursuant to sections~~
10 ~~144.010 to 144.525~~] **under chapter 144**, and the balance, with interest as determined by section
11 32.065, shall be refunded to the person legally obligated to remit the tax, but no such credit or
12 refund shall be allowed unless duplicate copies of a claim for refund are filed within [~~three~~] **ten**
13 years from date of overpayment.

14 3. Every claim for refund must be in writing and signed by the applicant, and must state
15 the specific grounds upon which the claim is founded. Any refund or any portion thereof which
16 is erroneously made, and any credit or any portion thereof which is erroneously allowed, may be
17 recovered in any action brought by the director of revenue against the person legally obligated
18 to remit the tax. In the event that a tax has been illegally imposed against a person legally
19 obligated to remit the tax, the director of revenue shall authorize the cancellation of the tax upon
20 the director's record.

21 4. Notwithstanding the provisions of section 32.057, a purchaser that originally paid
22 sales or use tax to a vendor or seller may submit a refund claim directly to the director of revenue
23 for such sales or use taxes paid to such vendor or seller and remitted to the director, provided no

24 sum shall be refunded more than once, any such claim shall be subject to any offset, defense, or
25 other claim the director otherwise would have against either the purchaser or vendor or seller,
26 and such claim for refund is accompanied by either:

27 (1) A notarized assignment of rights statement by the vendor or seller to the purchaser
28 allowing the purchaser to seek the refund on behalf of the vendor or seller. An assignment of
29 rights statement shall contain the Missouri sales or use tax registration number of the vendor or
30 seller, a list of the transactions covered by the assignment, the tax periods and location for which
31 the original sale was reported to the director of revenue by the vendor or seller, and a notarized
32 statement signed by the vendor or seller affirming that the vendor or seller has not received a
33 refund or credit, will not apply for a refund or credit of the tax collected on any transactions
34 covered by the assignment, and authorizes the director to amend the seller's return to reflect the
35 refund; or

36 (2) In the event the vendor or seller fails or refuses to provide an assignment of rights
37 statement within sixty days from the date of such purchaser's written request to the vendor or
38 seller, or the purchaser is not able to locate the vendor or seller or the vendor or seller is no
39 longer in business, the purchaser may provide the director a notarized statement confirming the
40 efforts that have been made to obtain an assignment of rights from the vendor or seller. Such
41 statement shall contain a list of the transactions covered by the assignment, the tax periods and
42 location for which the original sale was reported to the director of revenue by the vendor or
43 seller.

44

45 The director shall not require such vendor, seller, or purchaser to submit amended returns for
46 refund claims submitted under the provisions of this subsection. Notwithstanding the provisions
47 of section 32.057, if the seller is registered with the director for collection and remittance of sales
48 tax, the director shall notify the seller at the seller's last known address of the claim for refund.
49 If the seller objects to the refund within thirty days of the date of the notice, the director shall not
50 pay the refund. If the seller agrees that the refund is warranted or fails to respond within thirty
51 days, the director may issue the refund and amend the seller's return to reflect the refund. For
52 purposes of section 32.069, the refund claim shall not be considered to have been filed until the
53 seller agrees that the refund is warranted or thirty days after the date the director notified the
54 seller and the seller failed to respond.

55 5. Notwithstanding the provisions of section 32.057, when a vendor files a refund claim
56 on behalf of a purchaser and such refund claim is denied by the director, notice of such denial
57 and the reason for the denial shall be sent by the director to the vendor and each purchaser whose
58 name and address is submitted with the refund claim form filed by the vendor. A purchaser shall
59 be entitled to appeal the denial of the refund claim within sixty days of the date such notice of

60 denial is mailed by the director as provided in section 144.261. The provisions of this subsection
61 shall apply to all refund claims filed after August 28, 2012. The provisions of this subsection
62 allowing a purchaser to appeal the director's decision to deny a refund claim shall also apply to
63 any refund claim denied by the director on or after January 1, 2007, if an appeal of the denial of
64 the refund claim is filed by the purchaser no later than September 28, 2012, and if such claim is
65 based solely on the issue of the exemption of the electronic transmission or delivery of computer
66 software.

67 6. Notwithstanding the provisions of this section, the director of revenue shall authorize
68 direct-pay agreements to purchasers which have annual purchases in excess of seven hundred
69 fifty thousand dollars pursuant to rules and regulations adopted by the director of revenue. For
70 the purposes of such direct-pay agreements, the taxes authorized [~~pursuant to~~] **under** chapters
71 66, 67, 70, 92, 94, 162, 190, 238, 321, and 644 shall be remitted based upon the location of the
72 place of business of the purchaser.

73 7. Special rules applicable to error corrections requested by customers of mobile
74 telecommunications service are as follows:

75 (1) For purposes of this subsection, the terms "customer", "home service provider",
76 "place of primary use", "electronic database", and "enhanced zip code" shall have the same
77 meanings as defined in the Mobile Telecommunications Sourcing Act incorporated by reference
78 in section 144.013;

79 (2) Notwithstanding the provisions of this section, if a customer of mobile
80 telecommunications services believes that the amount of tax, the assignment of place of primary
81 use or the taxing jurisdiction included on a billing is erroneous, the customer shall notify the
82 home service provider, in writing, within three years from the date of the billing statement. The
83 customer shall include in such written notification the street address for the customer's place of
84 primary use, the account name and number for which the customer seeks a correction of the tax
85 assignment, a description of the error asserted by the customer and any other information the
86 home service provider reasonably requires to process the request;

87 (3) Within sixty days of receiving the customer's notice, the home service provider shall
88 review its records and the electronic database or enhanced zip code to determine the customer's
89 correct taxing jurisdiction. If the home service provider determines that the review shows that
90 the amount of tax, assignment of place of primary use or taxing jurisdiction is in error, the home
91 service provider shall correct the error and, at its election, either refund or credit the amount of
92 tax erroneously collected to the customer for a period of up to three years from the last day of
93 the home service provider's sixty-day review period. If the home service provider determines
94 that the review shows that the amount of tax, the assignment of place of primary use or the taxing

95 jurisdiction is correct, the home service provider shall provide a written explanation of its
96 determination to the customer.

97 8. For all refund claims submitted to the department of revenue on or after September
98 1, 2003, notwithstanding any provision of this section to the contrary, if a person legally
99 obligated to remit the tax levied [~~pursuant to sections 144.010 to 144.525~~] **under chapter 144**
100 has received a refund of such taxes for a specific issue and submits a subsequent claim for refund
101 of such taxes on the same issue for a tax period beginning on or after the date the original refund
102 check issued to such person, no refund shall be allowed. This subsection shall not apply and a
103 refund shall be allowed if the refund claim is filed by a purchaser under the provisions of
104 subsection 4 of this section, the refund claim is for use tax remitted by the purchaser, or an
105 additional refund claim is filed by a person legally obligated to remit the tax due to any of the
106 following:

107 (1) Receipt of additional information or an exemption certificate from the purchaser of
108 the item at issue;

109 (2) A decision of a court of competent jurisdiction or the administrative hearing
110 commission; or

111 (3) Changes in regulations or policy by the department of revenue.

112 9. Notwithstanding any provision of law to the contrary, the director of revenue shall
113 respond to a request for a binding letter ruling filed in accordance with section 536.021 within
114 sixty days of receipt of such request. If the director of revenue fails to respond to such letter
115 ruling request within sixty days of receipt by the director, the director of revenue shall be barred
116 from pursuing collection of any assessment of sales or use tax with respect to the issue which is
117 the subject of the letter ruling request. For purposes of this subsection, the term "letter ruling"
118 means a written interpretation of law by the director to a specific set of facts provided by a
119 specific taxpayer or his or her agent.

120 10. If any tax was paid more than once, was incorrectly collected, or was incorrectly
121 computed, such sum shall be credited on any taxes then due from the person legally obligated
122 to remit the tax [~~pursuant to sections 144.010 to 144.510~~] **under chapter 144** against any
123 deficiency or tax due discovered through an audit of the person by the department of revenue
124 through adjustment during the same tax filing period for which the audit applied.

190.292. 1. In lieu of the tax levy authorized under section 190.305 for emergency
2 telephone services, the county commission of any county may impose a county sales tax for the
3 provision of central dispatching of fire protection, including law enforcement agencies,
4 emergency ambulance service or any other emergency services, including emergency telephone
5 services, which shall be collectively referred to herein as "emergency services", and which may
6 also include the purchase and maintenance of communications and emergency equipment,

7 including the operational costs associated therein, in accordance with the provisions of this
8 section.

9 2. Such county commission may, by a majority vote of its members, submit to the voters
10 of the county, at a public election, a proposal to authorize the county commission to impose a
11 tax under the provisions of this section. If the residents of the county present a petition signed
12 by a number of residents equal to ten percent of those in the county who voted in the most recent
13 gubernatorial election, then the commission shall submit such a proposal to the voters of the
14 county.

15 3. The ballot of submission shall be in substantially the following form:

16 Shall the county of _____ (insert name of county) impose a county sales tax of
17 _____ (insert ~~[rate of percent]~~ **percentage**) percent for the purpose of providing
18 central dispatching of fire protection, emergency ambulance service, including
19 emergency telephone services, and other emergency services?

20 YES NO

21

22 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
23 of the proposal, then the ordinance shall be in effect as provided herein. If a majority of the votes
24 cast by the qualified voters voting are opposed to the proposal, then the county commission shall
25 have no power to impose the tax authorized by this section unless and until the county
26 commission shall again have submitted another proposal to authorize the county commission to
27 impose the tax under the provisions of this section, and such proposal is approved by a majority
28 of the qualified voters voting thereon.

29 4. The sales tax may be imposed at a rate not to exceed one percent on the receipts from
30 the sale at retail of all tangible personal property or taxable services at retail within any county
31 adopting such tax, if such property and services are subject to taxation by the state of Missouri
32 under the provisions of sections 144.010 to 144.525. The sales tax shall not be collected prior
33 to thirty-six months before operation of the central dispatching of emergency services.

34 5. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
35 apply to the tax imposed under this section.

36 6. Any tax imposed pursuant to section 190.305 shall terminate at the end of the tax year
37 in which the tax imposed pursuant to this section for emergency services is certified by the board
38 to be fully operational. Any revenues collected from the tax authorized under section 190.305
39 shall be credited for the purposes for which they were intended.

40 7. At least once each calendar year, the board, as established by subsection 11 of this
41 section, shall establish a tax rate, not to exceed the amount authorized, that together with any
42 surplus revenues carried forward will produce sufficient revenues to fund the expenditures

43 authorized by sections 190.290 to 190.296. Amounts collected in excess of that necessary within
44 a given year shall be carried forward to subsequent years. The board shall make its
45 determination of such tax rate each year no later than September first and shall fix the new rate
46 which shall be collected as provided in sections 190.290 to 190.296. Immediately upon making
47 its determination and fixing the rate, the board shall publish in its minutes the new rate, and it
48 shall notify every retailer by mail of the new rate.

49 8. Immediately upon the affirmative vote of voters of such a county on the ballot
50 proposal to establish a county sales tax pursuant to the provisions of this section, the county
51 commission shall appoint the initial members of a board to administer the funds and oversee the
52 provision of emergency services in the county. Beginning with the general election in 1994, all
53 board members shall be elected according to this section and other applicable laws of this state.
54 At the time of the appointment of the initial members of the board, the commission shall
55 relinquish and no longer exercise the duties prescribed in this chapter with regard to the
56 provision of emergency services and such duties shall be exercised by the board.

57 9. The initial board shall consist of seven members appointed without regard to political
58 affiliation, three of whom shall be selected from, and who shall represent, the fire protection
59 districts, ambulance districts, sheriff's department, municipalities, and any other emergency
60 services. Four of the members of the board shall not be selected from or represent the fire
61 protection districts, ambulance districts, sheriff's department, municipalities, or any other
62 emergency services. Any individual serving on the board on August 28, 2004, may continue to
63 serve and seek reelection or reappointment to the board, notwithstanding any provisions of this
64 subsection. This initial board shall serve until its successor board is duly elected and installed
65 in office. The commission shall ensure geographic representation of the county by appointing
66 no more than four members from each district of the county commission.

67 10. (1) Beginning in 1994, three members shall be elected from each district of the
68 county commission and one member shall be elected at large. The members of the board shall
69 annually elect, from among their number, the chairman of the board. Of those first elected, four
70 members from districts of the county commission shall be elected for terms of two years and two
71 members from districts of the county commission and the member at large shall be elected for
72 terms of four years. In 1996, and thereafter, all terms of office shall be four years. The election
73 of the board members shall be conducted at the first municipal election held in a calendar year.

74 (2) **Alternatively, the county commission of any county of the first classification**
75 **with more than seventy thousand but fewer than eighty-three thousand inhabitants and**
76 **with a city of the fourth classification with more than thirteen thousand five hundred but**
77 **fewer than sixteen thousand inhabitants as the county seat may elect to set the term of**
78 **office for board members and have the board consist of seven members, elected as follows:**

- 79 (a) Two members who reside in the most populous city in the county;
- 80 (b) Two members who reside in the second most populous city in the county;
- 81 (c) Two members who reside in the county but not within the two most populous
- 82 cities of the county; and
- 83 (d) One member who resides anywhere in the county elected at-large.
- 84

85 **The commission shall appoint the initial members of the board without regard to political**
 86 **affiliation, but board membership shall be an elected position thereafter.**

87 11. When the board is organized, it shall be a body corporate and a political subdivision
 88 of the state and shall be known as the " _____ Emergency Services Board".

89 12. This section shall only apply to any county of the third classification without a
 90 township form of government and with more than twenty-four thousand five hundred but less
 91 than twenty-four thousand six hundred inhabitants.

190.293. 1. In lieu of the tax levy authorized under section 190.305 for emergency
 2 **telephone services, the county commission of a county of the first classification with more**
 3 **than seventy thousand but fewer than eighty-three thousand inhabitants and with a city**
 4 **of the fourth classification with more than thirteen thousand five hundred but fewer than**
 5 **sixteen thousand inhabitants as the county seat may impose a county sales tax for the**
 6 **provision of central dispatching of fire protection, including law enforcement agencies,**
 7 **emergency ambulance service, or any other emergency services, including emergency**
 8 **telephone services, which shall be collectively referred to herein as "emergency services"**
 9 **and which may also include the purchase and maintenance of communications and**
 10 **emergency equipment, including the operational costs associated therein, in accordance**
 11 **with the provisions of this section.**

12 2. Such county commission may, by a majority vote of its members, submit to the
 13 voters of the county, at a public election, a proposal to authorize the county commission to
 14 impose a tax under the provisions of this section. If the residents of the county present a
 15 petition signed by a number of residents equal to at least ten percent of those in the county
 16 who voted in the most recent gubernatorial election, then the commission shall submit such
 17 a proposal to the voters of the county.

18 3. The ballot of submission shall be in substantially the following form:
 19 Shall the county of _____ (insert name of county) impose a county sales tax
 20 of _____ (insert percentage) percent for the purpose of providing central
 21 dispatching of fire protection, emergency ambulance service, emergency
 22 telephone services, and other emergency services?

23 YES NO

24

25 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**
26 **favor of the proposal, the ordinance shall be in effect as provided herein. If a majority of**
27 **the votes cast by the qualified voters voting thereon are opposed to the proposal, the county**
28 **commission shall have no power to impose the tax authorized by this section unless and**
29 **until the county commission shall again have submitted another proposal to authorize the**
30 **county commission to impose the tax under the provisions of this section and such proposal**
31 **is approved by a majority of the qualified voters voting thereon.**

32 **4. The sales tax may be imposed at a rate not to exceed one percent on the receipts**
33 **from the sale at retail of all tangible personal property or taxable services at retail within**
34 **any county adopting such tax, if such property and services are subject to taxation by the**
35 **state of Missouri under the provisions of sections 144.010 to 144.525. The sales tax shall**
36 **not be collected prior to thirty-six months before operation of the central dispatching of**
37 **emergency services.**

38 **5. Except as modified in this section, all provisions of sections 32.085 and 32.087**
39 **shall apply to the tax imposed under this section.**

40 **6. Any tax imposed under section 190.305 shall terminate at the end of the tax year**
41 **in which the tax imposed pursuant to this section for emergency services is certified by the**
42 **board to be fully operational. Any revenues collected from the tax authorized under**
43 **section 190.305 shall be credited to the purposes for which they were intended.**

44 **7. Upon voter approval of the proposal, the county commission may elect to**
45 **establish a board to administer revenue from the tax and oversee the central dispatching**
46 **for emergency services. The commission shall appoint the initial members of the board**
47 **without regard to political affiliation, but board membership shall be an elected position**
48 **thereafter. The commission shall set the term of office for board members. Upon**
49 **appointing the initial members of the board, the commission shall relinquish, and the**
50 **board shall assume, all powers and duties prescribed under this chapter regarding central**
51 **dispatching for emergency services. Seven members shall comprise the board, elected as**
52 **follows:**

53 **(1) Two members who reside in the most populous city in the county;**

54 **(2) Two members who reside in the second most populous city in the county;**

55 **(3) Two members who reside in the county but not within the two most populous**
56 **cities of the county; and**

57 **(4) One member who resides anywhere in the county elected at-large.**

58 **8. At least once each calendar year, the emergency telephone service 911 board of**
59 **the county shall establish a tax rate, not to exceed the amount authorized, that together**

60 **with any surplus revenues carried forward shall produce sufficient revenues to fund the**
 61 **expenditures authorized by sections 190.290 to 190.296. Amounts collected in excess of that**
 62 **necessary within a given year shall be carried forward to subsequent years. The board**
 63 **shall make its determination of such tax rate each year before September first and shall fix**
 64 **the new rate which shall be collected as provided in sections 190.290 to 190.296.**
 65 **Immediately upon making its determination and fixing the rate, the board shall publish**
 66 **in its minutes the new rate, and it shall notify every retailer by mail of the new rate.**

190.335. 1. In lieu of the tax levy authorized under section 190.305 for emergency
 2 telephone services, the county commission of any county may impose a county sales tax for the
 3 provision of central dispatching of fire protection, including law enforcement agencies,
 4 emergency ambulance service or any other emergency services, including emergency telephone
 5 services, which shall be collectively referred to herein as "emergency services", and which may
 6 also include the purchase and maintenance of communications and emergency equipment,
 7 including the operational costs associated therein, in accordance with the provisions of this
 8 section.

9 2. Such county commission may, by a majority vote of its members, submit to the voters
 10 of the county, at a public election, a proposal to authorize the county commission to impose a
 11 tax under the provisions of this section. If the residents of the county present a petition signed
 12 by a number of residents equal to ten percent of those in the county who voted in the most recent
 13 gubernatorial election, then the commission shall submit such a proposal to the voters of the
 14 county.

15 3. The ballot of submission shall be in substantially the following form:
 16 Shall the county of _____ (insert name of county) impose a county sales tax of
 17 _____ (insert [~~rate of percent~~] **percentage**) percent for the purpose of providing
 18 central dispatching of fire protection, emergency ambulance service, including
 19 emergency telephone services, and other emergency services?

20 YES NO

21

22 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 23 of the proposal, then the ordinance shall be in effect as provided herein. If a majority of the votes
 24 cast by the qualified voters voting are opposed to the proposal, then the county commission shall
 25 have no power to impose the tax authorized by this section unless and until the county
 26 commission shall again have submitted another proposal to authorize the county commission to
 27 impose the tax under the provisions of this section, and such proposal is approved by a majority
 28 of the qualified voters voting thereon.

29 4. The sales tax may be imposed at a rate not to exceed one percent on the receipts from
30 the sale at retail of all tangible personal property or taxable services at retail within any county
31 adopting such tax, if such property and services are subject to taxation by the state of Missouri
32 under the provisions of sections 144.010 to 144.525. The sales tax shall not be collected prior
33 to thirty-six months before operation of the central dispatching of emergency services.

34 5. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
35 apply to the tax imposed under this section.

36 6. Any tax imposed pursuant to section 190.305 shall terminate at the end of the tax year
37 in which the tax imposed pursuant to this section for emergency services is certified by the board
38 to be fully operational. Any revenues collected from the tax authorized under section 190.305
39 shall be credited for the purposes for which they were intended.

40 7. At least once each calendar year, the board shall establish a tax rate, not to exceed the
41 amount authorized, that together with any surplus revenues carried forward will produce
42 sufficient revenues to fund the expenditures authorized by this act. Amounts collected in excess
43 of that necessary within a given year shall be carried forward to subsequent years. The board
44 shall make its determination of such tax rate each year no later than September first and shall fix
45 the new rate which shall be collected as provided in this act. Immediately upon making its
46 determination and fixing the rate, the board shall publish in its minutes the new rate, and it shall
47 notify every retailer by mail of the new rate.

48 8. Immediately upon the affirmative vote of voters of such a county on the ballot
49 proposal to establish a county sales tax pursuant to the provisions of this section, the county
50 commission shall appoint the initial members of a board to administer the funds and oversee the
51 provision of emergency services in the county. Beginning with the general election in 1994, all
52 board members shall be elected according to this section and other applicable laws of this state.
53 At the time of the appointment of the initial members of the board, the commission shall
54 relinquish and no longer exercise the duties prescribed in this chapter with regard to the
55 provision of emergency services and such duties shall be exercised by the board.

56 9. The initial board shall consist of seven members appointed without regard to political
57 affiliation, who shall be selected from, and who shall represent, the fire protection districts,
58 ambulance districts, sheriff's department, municipalities, any other emergency services and the
59 general public. This initial board shall serve until its successor board is duly elected and
60 installed in office. The commission shall ensure geographic representation of the county by
61 appointing no more than four members from each district of the county commission.

62 10. Beginning in 1994, three members shall be elected from each district of the county
63 commission and one member shall be elected at large, such member to be the chairman of the
64 board. Of those first elected, four members from districts of the county commission shall be

65 elected for terms of two years and two members from districts of the county commission and the
66 member at large shall be elected for terms of four years. In 1996, and thereafter, all terms of
67 office shall be four years; provided that, if a board established under this section consolidates
68 with a board established under this section, section 190.327, or section 190.328, under the
69 provisions of section 190.470, the term of office for the existing board members shall end on the
70 thirtieth day following the appointment of the initial board of directors for the consolidated
71 district. Notwithstanding any other provision of law, if there is no candidate for an open position
72 on the board, then no election shall be held for that position and it shall be considered vacant,
73 to be filled pursuant to the provisions of section 190.339, and, if there is only one candidate for
74 each open position, no election shall be held and the candidate or candidates shall assume office
75 at the same time and in the same manner as if elected.

76 11. Notwithstanding the provisions of subsections 8 to 10 of this section to the contrary,
77 in any county of the first classification with more than two hundred forty thousand three hundred
78 but fewer than two hundred forty thousand four hundred inhabitants or in any county of the third
79 classification with a township form of government and with more than twenty-eight thousand
80 but fewer than thirty-one thousand inhabitants or in any county of the third classification without
81 a township form of government and with more than thirty-seven thousand but fewer than
82 forty-one thousand inhabitants and with a city of the fourth classification with more than four
83 thousand five hundred but fewer than five thousand inhabitants as the county seat, any
84 emergency telephone service 911 board appointed by the county under section 190.309 which
85 is in existence on the date the voters approve a sales tax under this section shall continue to exist
86 and shall have the powers set forth under section 190.339. Such boards which existed prior to
87 August 25, 2010, shall not be considered a body corporate and a political subdivision of the state
88 for any purpose, unless and until an order is entered upon an unanimous vote of the
89 commissioners of the county in which such board is established reclassifying such board as a
90 corporate body and political subdivision of the state. The order shall approve the transfer of the
91 assets and liabilities related to the operation of the emergency telephone service 911 system to
92 the new entity created by the reclassification of the board.

93 12. (1) Notwithstanding the provisions of subsections 8 to 10 of this section to the
94 contrary, in any county of the second classification with more than fifty-four thousand two
95 hundred but fewer than fifty-four thousand three hundred inhabitants or any county of the first
96 classification with more than fifty thousand but fewer than seventy thousand inhabitants that has
97 approved a sales tax under this section, the county commission shall appoint the members of the
98 board to administer the funds and oversee the provision of emergency services in the county.

99 (2) The board shall consist of seven members appointed without regard to political
100 affiliation. Except as provided in subdivision (4) of this subsection, each member shall be one
101 of the following:

- 102 (a) The head of any of the county's fire protection districts, or a designee;
- 103 (b) The head of any of the county's ambulance districts, or a designee;
- 104 (c) The county sheriff, or a designee;
- 105 (d) The head of any of the police departments in the county, or a designee; and
- 106 (e) The head of any of the county's emergency management organizations, or a designee.

107 (3) Upon the appointment of the board under this subsection, the board shall have the
108 power provided in section 190.339 and shall exercise all powers and duties exercised by the
109 county commission under this chapter, and the commission shall relinquish all powers and duties
110 relating to the provision of emergency services under this chapter to the board.

111 (4) In any county of the first classification with more than fifty thousand but fewer than
112 seventy thousand inhabitants, each of the entities listed in subdivision (2) of this subsection shall
113 be represented on the board by at least one member.

114 (5) In any county with more than fifty thousand but fewer than seventy thousand
115 inhabitants and with a county seat with more than two thousand one hundred but fewer than two
116 thousand four hundred inhabitants, the entities listed in subdivision (2) of this subsection shall
117 be represented by one member, and two members shall be residents of the county not affiliated
118 with any of the entities listed in subdivision (2) of this subsection and shall be known as public
119 members.

120 **13. (1) Notwithstanding the provisions of subsections 8 to 10 of this section to the**
121 **contrary, in any county of the first classification with more than seventy thousand but**
122 **fewer than eighty-three thousand inhabitants and with a city of the fourth classification**
123 **with more than thirteen thousand five hundred but fewer than sixteen thousand**
124 **inhabitants as the county seat, the county commission may elect to appoint members of the**
125 **board to administer the funds and oversee the provision of central dispatching for**
126 **emergency services in the counties, municipalities, and other political subdivisions that**
127 **have contracted for such service upon the request of the municipalities and other political**
128 **subdivisions. Upon the appointment of the board under this subsection, the board shall**
129 **act in an advisory capacity to the commission in all aspects and duties to emergency**
130 **services for 911.**

131 **(2) The board shall consist of seven members appointed without regard to political**
132 **affiliation. The members shall include:**

133 **(a) Five members who shall serve for so long as they remain in their respective**
134 **county or municipal positions as follows:**

- 135 **a. The county sheriff, or his or her designee;**
 136 **b. The head of each municipal police department that has contracted for central**
 137 **dispatching service in the two largest municipalities wholly contained within the county,**
 138 **or his or her designee; or**
 139 **c. The head of each municipal fire department or fire division that has contracted**
 140 **for central dispatching service in the two largest municipalities wholly contained within**
 141 **the county, or his or her designee;**
 142 **(b) Two members who shall serve two-year terms appointed from among the**
 143 **following:**
 144 **a. The head of any of the county's fire protection districts that have contracted for**
 145 **central dispatching service, or his or her designee;**
 146 **b. The head of any of the county's ambulance districts that have contracted for**
 147 **central dispatching service, or his or her designee;**
 148 **c. The head of any of the municipal police departments located in the county that**
 149 **have contracted for central dispatching service, or his or her designee, excluding those**
 150 **mentioned in subparagraph b. of paragraph (a) of this subdivision;**
 151 **d. The head of any of the municipal fire departments in the county that have**
 152 **contracted for central dispatching service, or his or her designee, excluding those**
 153 **mentioned in subparagraph c. of paragraph (a) of this subdivision; and**
 154 **e. A citizen at-large from within the county.**

155 **14.** Any county that has authorized a tax levy under this section, and such levy is reduced
 156 automatically in future years, shall not submit to the voters of the county for approval any
 157 proposal authorized under this section that is greater than the amount at the time of reduction.

190.455. 1. Except as provided under subsection 9 of this section, in lieu of the tax levy
 2 authorized under section 190.305 or 190.325, or the sales tax imposed under section 190.292 or
 3 190.335, the governing body of any county, city not within a county, or home rule city with more
 4 than fifteen thousand but fewer than seventeen thousand inhabitants and partially located in any
 5 county of the third classification without a township form of government and with more than
 6 thirty-seven thousand but fewer than forty-one thousand inhabitants may impose, by order or
 7 ordinance, a monthly fee on subscribers of any communications service that has been enabled
 8 to contact 911. The monthly fee authorized in this section shall not exceed one dollar and shall
 9 be assessed to the subscriber of the communications service, regardless of technology, based
 10 upon the number of active telephone numbers, or their functional equivalents or successors,
 11 assigned by the provider and capable of simultaneously contacting the public safety answering
 12 point; provided that, for multiline telephone systems and for facilities provisioned with capacity
 13 greater than a voice-capable grade channel or its equivalent, regardless of technology, the charge

14 shall be assessed on the number of voice-capable grade channels as provisioned by the provider
15 that allow simultaneous contact with the public safety answering point. Only one fee may be
16 assessed per active telephone number, or its functional equivalent or successor, used to provide
17 a communications service. No fee imposed under this section shall be imposed on more than one
18 hundred voice-grade channels or their equivalent per person per location. Notwithstanding any
19 provision of this section to the contrary, the monthly fee shall not be assessed on the provision
20 of broadband internet access service. The fee shall be imposed solely for the purpose of funding
21 911 service in such county or city. The monthly fee authorized in this section shall be limited
22 to one fee per device. The fee authorized in this section shall be in addition to all other taxes and
23 fees imposed by law and may be stated separately from all other charges and taxes. The fee shall
24 be the liability of the subscriber, not the provider, except that the provider shall be liable to remit
25 all fees that the provider collects under this section.

26 2. No such order or ordinance adopted under this section shall become effective unless
27 the governing body of the county or city submits to the voters residing within the county or city
28 at a state general, primary, or special election a proposal to authorize the governing body to
29 impose a fee under this section. The question submitted shall be in substantially the following
30 form:

31 "Shall _____ (insert name of county or city) impose a monthly fee of
32 _____ (insert amount) on a subscriber of any communications service that
33 has been enabled to contact 911 for the purpose of funding 911 service in the
34 _____ (county or city)?".

35

36 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
37 of the question, the fee shall become effective on the first day of the second calendar quarter after
38 the director of revenue receives notification of adoption of the fee. If a majority of the votes cast
39 on the question by the qualified voters voting thereon are opposed to the question, the fee shall
40 not become effective unless and until the question is resubmitted under this section to the
41 qualified voters and such question is approved by a majority of the qualified voters voting on the
42 question.

43 3. Except as modified in this section, all provisions of sections 32.085 and 32.087 and
44 subsection 7 of section 144.190 shall apply to the fee imposed under this section.

45 4. **(1)** All revenue collected under this section by the director of the department of
46 revenue on behalf of the county or city, except for two percent to be withheld by the provider for
47 the cost of administering the collection and remittance of the fee, and one percent for the cost
48 of collection which shall be deposited in the state's general revenue fund, shall be deposited in
49 the Missouri 911 service trust fund created under section 190.420. The director of the

50 department of revenue shall remit such funds to the county or city on a monthly basis. The
51 governing body of any such county or city shall control such funds remitted to the county or city
52 unless the county or city has established an elected board for the purpose of administering such
53 funds.

54 (2) In the event that any county or city has established a board under any other provision
55 of state law for the purpose of administering funds for 911 service, such existing board may
56 continue to perform such functions after the county or city has adopted the monthly fee under
57 this section.

58 (3) **If the county commission of any county of the first classification with more than**
59 **seventy thousand but fewer than eighty-three thousand inhabitants and with a city of the**
60 **fourth classification with more than thirteen thousand five hundred but fewer than sixteen**
61 **thousand inhabitants as the county seat elects to establish a board, the commission shall**
62 **appoint the initial members of the board without regard to political affiliation, but board**
63 **membership shall be an elected position thereafter. The commission shall set the term of**
64 **office length for board members. Upon appointing the initial members of the board, the**
65 **commission shall relinquish, and the board shall assume, all powers and duties prescribed**
66 **under this chapter regarding central dispatching for emergency services. Seven members**
67 **shall comprise the board, elected as follows:**

68 (a) **Two members who reside in the most populous city in the county;**

69 (b) **Two members who reside in the second most populous city in the county;**

70 (c) **Two members who reside in the county but not within the two most populous**
71 **cities of the county; and**

72 (d) **One member who resides anywhere in the county elected at-large.**

73 5. Nothing in this section imposes any obligation upon a provider of a communications
74 service to take any legal action to enforce the collection of the tax imposed in this section. The
75 tax shall be collected in compliance, as applicable, with the federal Mobile Telecommunications
76 Sourcing Act, 4 U.S.C. Sections 116 to 124, as amended.

77 6. Notwithstanding any other provision of law to the contrary, proprietary information
78 submitted under this section shall only be subject to subpoena or lawful court order. Information
79 collected under this section shall only be released or published in aggregate amounts that do not
80 identify or allow identification of numbers of subscribers or revenues attributable to an
81 individual communications service provider.

82 7. Notwithstanding any other provision of law to the contrary, in no event shall any
83 communications service provider, its officers, employees, assigns, agents, vendors, or anyone
84 acting on behalf of such persons, be liable for any form of civil damages or criminal liability that
85 directly or indirectly results from, or is caused by:

86 (1) An act or omission in the development, design, installation, operation, maintenance,
87 performance, or provision of service to a public safety answering point or to subscribers that use
88 such service, whether providing such service is required by law or is voluntary; or

89 (2) The release of subscriber information to any governmental entity under this section
90 unless such act, release of subscriber information, or omission constitutes gross negligence,
91 recklessness, or intentional misconduct.

92

93 Nothing in this section is intended to void or otherwise override any contractual obligation
94 pertaining to equipment or services sold to a public safety answering point by a communications
95 service provider. No cause of action shall lie in any court of law against any provider of
96 communications service, commercial mobile service, or other communications-related service,
97 or its officers, employees, assignees, agents, vendors, or anyone acting on behalf of such persons,
98 for providing call location information concerning the user of any such service in an emergency
99 situation to a law enforcement official or agency in order to respond to a call for emergency
100 service by a subscriber, customer, or user of such service or for providing caller location
101 information or doing a ping locate in an emergency situation that involves danger of death or
102 serious physical injury to any person where disclosure of communications relating to the
103 emergency is required without delay, whether such provision of information is required by law
104 or voluntary.

105 8. The fee imposed under this section shall not be imposed on customers who pay for
106 service prospectively, including customers of prepaid wireless telecommunications service.

107 9. The fee imposed under this section shall not be imposed in conjunction with any tax
108 imposed under section 190.292, 190.305, 190.325, or 190.335. No county or city shall
109 simultaneously impose more than one tax authorized in this section or section 190.292, 190.305,
110 190.325, or 190.335. No fee imposed under this section shall be imposed on more than one
111 hundred exchange access facilities or their equivalent per person per location. The fee imposed
112 under this section shall not be imposed in conjunction with any tax imposed for central
113 dispatching of emergency services in any home rule city with more than four hundred thousand
114 inhabitants and located in more than one county or any county containing a portion of such city,
115 and such city or counties shall not simultaneously impose more than one tax or fee for central
116 dispatching of emergency services; provided however, if any such county approves the fee
117 authorized under this section, collection of such fee shall be in lieu of any tax authorized for
118 central dispatching of emergency services in the county and any portion of the city within the
119 county.

120 10. No county or legally authorized entity shall submit a proposal to the voters of the
121 county under this section or section 190.335 until either:

122 (1) All providers of emergency telephone service as defined in section 190.300 and
123 public safety answering point operations within the county are consolidated into one public
124 agency as defined in section 190.300 that provides emergency telephone service for the county,
125 or such providers and the public safety answering point have entered into a shared services
126 agreement for such services;

127 (2) The county develops a plan for consolidation of emergency telephone service, as
128 defined in section 190.300, and public safety answering point operations within the county are
129 consolidated into one public agency, as defined in section 190.300, that provides emergency
130 telephone service for the county; or

131 (3) The county emergency services board, as defined in section 190.290, develops a plan
132 for consolidation of emergency telephone service, as defined in section 190.300, and public
133 safety answering point operations within the county that includes either consolidation or entering
134 into a shared services agreement for such services, which shall be implemented on approval of
135 the fee by the voters.

136 11. Any plan developed under subdivision (2) or (3) of subsection 10 of this section shall
137 be filed with the Missouri 911 service board under subsection 4 of section 650.330. Any plan
138 that is filed under this subsection shall provide for the establishment of a joint emergency
139 communications board as described in section 70.260 unless a joint emergency communication
140 board or emergency services board for the area in question has been previously established. The
141 director of the department of revenue shall not remit any funds as provided under this section
142 until the department receives notification from the Missouri 911 service board that the county
143 has filed a plan that is ready for implementation. If, after one year following the enactment of
144 the fee described in subsection 1 of this section, the county has not complied with the plan that
145 the county submitted under subdivision (2) or (3) of subsection 10 of this section, but the county
146 has substantially complied with the plan, the Missouri 911 service board may grant the county
147 an extension of up to six months to comply with its plan. Not more than one extension may be
148 granted to a county. The authority to impose the fee granted to the county in subsection 1 of this
149 section shall be null and void if after one year following the enactment of the fee described in
150 subsection 1 of this section the county has not complied with the plan and has not been granted
151 an extension by the Missouri 911 service board, or if the six-month extension expires and the
152 county has not complied with the plan.

153 12. Each county that does not have a public agency, as defined in section 190.300, that
154 provides emergency telephone service as defined in section 190.300 for the county shall either:

155 (1) Enter into a shared-services agreement for providing emergency telephone services
156 with a public agency that provides emergency telephone service, if such an agreement is feasible;
157 or

158 (2) Form with one or more counties an emergency telephone services district in
159 conjunction with any county with a public agency that provides emergency telephone service
160 within the county. If such a district is formed under this subdivision, the governing body of such
161 district shall be the county commissioners of each county within the district, and each county
162 within such district shall submit to the voters of the county a proposal to impose the fee under
163 this section.

164 13. A county operating joint or shared emergency telephone service, as defined in section
165 190.300, may submit to the voters of the county a proposal to impose the fee to support joint
166 operations and further consolidation under this section.

167 14. All 911 fees shall be imposed as provided in the Mobile Telecommunications
168 Sourcing Act, 4 U.S.C. Sections 116 to 124, as amended.

169 15. Nothing in subsections 10, 11, 12, and 13 of this section shall apply to a county with
170 a charter form of government where all public safety answering points within the county utilize
171 a common 911 communication service as implemented by the appropriate local and county
172 agencies prior to August 28, 2018.

173 16. Any home rule city with more than four hundred thousand inhabitants and located
174 in more than one county and any county in which it is located shall establish an agreement
175 regarding the allocation of anticipated revenue created upon passage of a ballot proposition
176 submitted to the voters as provided for in sections 190.292, 190.305, 190.325, 190.335, and
177 190.455, as well as revenue provided based upon section 190.460 and the divided costs related
178 to regional 911 services. The allocation and actual expenses of the regional 911 service shall be
179 determined based upon the percentage of residents of each county who also reside in the home
180 rule city. The agreement between the counties and the home rule city may either be between the
181 individual counties and the home rule city or jointly between all entities. The agreement to
182 divide costs and revenue as required in this section shall not take effect until the passage of a
183 ballot proposition as provided for in section 190.292, 190.305, 190.325, 190.335, or 190.455.
184 The population shall be determined based upon the most recent decennial census. This
185 subsection shall not apply to a county of the first classification without a charter form of
186 government and with less than five percent of its population living in any home rule city with
187 more than four hundred thousand inhabitants and located in more than one county.

**191.1116. If the state of Missouri becomes involved in litigation arising under
2 Article XIV of the Constitution of Missouri, regardless if the state is acting as plaintiff or
3 defendant, and regardless if such suit is litigated in the supreme court of the state of
4 Missouri, the court of appeals, or any circuit court, the costs of such litigation shall be paid
5 out of the department of health and senior services' portion of the Missouri veterans'**

6 health and care fund as established under subsection (2), Section 4, Article XIV of the
7 Constitution of Missouri.

227.800. The portion of Interstate 70 in Jackson County from the Blue Ridge Cutoff
2 overpass continuing west to the Troost Avenue overpass shall be designated the "Senator
3 Phil B. Curls Memorial Highway". The department of transportation shall erect and
4 maintain appropriate signs designating such highway, with the costs to be paid by private
5 donations.

227.801. The portion of Interstate 70 in the city of St. Louis from the Salisbury
2 Street overpass continuing west to the Goodfellow Boulevard overpass shall be designated
3 the "Senator Paula J. Carter Memorial Highway". The department of transportation shall
4 erect and maintain appropriate signs designating such highway, with the costs to be paid
5 by private donations.

227.802. The portion of Highway 32 in Dent County from Highway 72 continuing
2 east to Craig Industrial Drive in the city of Salem, the "Gerald T. Lizotte, Jr. Memorial
3 Highway". The department of transportation shall erect and maintain appropriate signs
4 designating such highway, with the costs to be paid by private donations.

301.210. 1. In the event of a sale or transfer of ownership of a motor vehicle or trailer
2 for which a certificate of ownership has been issued, the holder of such certificate shall endorse
3 on the same an assignment thereof, with warranty of title in form printed thereon, and prescribed
4 by the director of revenue, with a statement of all liens or encumbrances on such motor vehicle
5 or trailer, and deliver the same to the buyer at the time of the delivery to him of such motor
6 vehicle or trailer; provided that, when the transfer of a motor vehicle, trailer, boat or outboard
7 motor occurs within a corporation which holds a license to operate as a motor vehicle or boat
8 dealer pursuant to sections 301.550 to 301.575, the provisions of subdivision (3) of subsection
9 6 of section 144.070 shall not apply.

10 2. The buyer shall then present such certificate, assigned as aforesaid, to the director of
11 revenue, at the time of making application for the registration of such motor vehicle or trailer,
12 whereupon a new certificate of ownership shall be issued to the buyer, the fee therefor being that
13 prescribed in subsection 5 of section 301.190.

14 3. If such motor vehicle or trailer is sold to a resident of another state or country, or if
15 such motor vehicle or trailer is destroyed or dismantled, the owner thereof shall immediately
16 notify the director of revenue. Certificates when so signed and returned to the director of
17 revenue shall be retained by the director of revenue and all certificates shall be appropriately
18 indexed so that at all times it will be possible for him to expeditiously trace the ownership of the
19 motor vehicle or trailer designated therein.

20 4. It shall be unlawful for any person to buy or sell in this state any motor vehicle or
 21 trailer registered under the laws of this state, unless, at the time of the delivery thereof, there shall
 22 pass between the parties such certificates of ownership with an assignment thereof, as provided
 23 in this section, and the sale of any motor vehicle or trailer registered under the laws of this state,
 24 without the assignment of such certificate of ownership, shall be fraudulent and void.

25 **5. Before the sale or transfer of ownership of a motor vehicle or trailer is complete,**
 26 **the buyer shall sign a waiver that has substantively the following language:**

27 **I am aware that a vehicle purchased in the state of Missouri has a state sales**
 28 **tax of 4.225% and an additional local sales tax. I acknowledge and affirm**
 29 **that these amounts are due and owed to the state of Missouri and to my**
 30 **county of residence within 30 days of purchase. I understand that failure to**
 31 **pay within the allotted time will subject me to fines for my inability to secure**
 32 **a license plate in an amount equal to \$25 for every 30 days I fail to pay and**
 33 **a maximum fine of \$200. I also acknowledge that it is illegal to drive a**
 34 **vehicle in the state of Missouri without properly insuring the vehicle.**

304.044. 1. The following terms as used in this section shall mean:

2 (1) "Bus", any vehicle or motor car designed and used for the purpose of carrying more
 3 than seven persons;

4 (2) "Truck", any vehicle, machine, tractor, trailer or semitrailer, or any combination
 5 thereof, propelled or drawn by mechanical power and designed or used in the transportation of
 6 property upon the highways.

7 2. The driver of any truck or bus, when traveling upon a public highway of this state
 8 outside of a business or residential district, shall not follow ~~[within three hundred feet of another~~
 9 ~~such vehicle]~~ **closer than a distance that is reasonable and prudent given the conditions and**
 10 **the capabilities of the truck or bus;** provided, the provisions of this section shall not be
 11 construed to prevent the overtaking and passing, by any such truck or bus, of another similar
 12 vehicle.

13 3. Any person who shall violate the provisions of this section shall be deemed guilty of
 14 a class C misdemeanor, and upon conviction thereof shall be punished accordingly.

304.153. 1. As used in this section, the following terms shall mean:

2 (1) "Law enforcement officer", any public servant, other than a patrol officer, who is
 3 defined as a law enforcement officer under section 556.061;

4 (2) "Motor club", an organization which motor vehicle drivers and owners may join that
 5 provide certain benefits relating to driving a motor vehicle;

6 (3) **"Nonconsensual tow", the transportation of a motor vehicle by tow truck if such**
 7 **transportation is performed without the prior consent or authorization of the owner or**

8 **operator of the motor vehicle. For purposes of this section, all law enforcement-ordered**
9 **tows are considered nonconsensual;**

10 (4) "Patrol officer", a Missouri state highway patrol officer;

11 [(4)] (5) "Tow list", a list of approved towing companies compiled, maintained, and
12 utilized by the Missouri state highway patrol or its designee;

13 [(5)] (6) "Tow management company", any sole proprietorship, partnership, corporation,
14 fiduciary, association, or other business entity that manages towing logistics for government
15 agencies or motor clubs;

16 [(6)] (7) "Tow truck", a rollback or car carrier, wrecker, or tow truck as defined under
17 section 301.010;

18 [(7)] (8) "Towing", moving or removing, or the preparation therefor, of a vehicle by
19 another vehicle for which a service charge is made, either directly or indirectly, including any
20 dues or other charges of clubs or associations which provide towing services;

21 [(8)] (9) "Towing company", any person, partnership, corporation, fiduciary, association,
22 or other entity that operates a wrecker or towing service as defined under section 301.010.

23 2. In authorizing a towing company to perform services, any patrol officer or law
24 enforcement officer within the officer's jurisdiction, or Missouri department of transportation
25 employee, may utilize the services of a tow management company or tow list, provided:

26 (1) The Missouri state highway patrol is under no obligation to include or retain the
27 services of any towing company in any contract or agreement with a tow management company
28 or any tow list established pursuant to this section. A towing company is subject to removal from
29 a tow list at any time;

30 (2) Notwithstanding any other provision of law or any regulation established pursuant
31 to this section, an owner or operator's request for a specific towing company shall be honored
32 by the Missouri state highway patrol unless:

33 (a) The requested towing company cannot or does not respond in a reasonable time, as
34 determined by a law enforcement officer; or

35 (b) The vehicle to be towed poses an immediate traffic hazard, as determined by a law
36 enforcement officer.

37 3. A patrol officer shall not use a towing company located outside of Missouri under this
38 section except under the following circumstances:

39 (1) A state or federal emergency has been declared; or

40 (2) The driver or owner of the vehicle, or a motor club of which the driver or owner is
41 a member, requests a specific out-of-state towing company.

42 4. A towing company shall not tow a vehicle to a location outside of Missouri without
43 the consent of the driver or owner of the motor vehicle, or without the consent of a motor club
44 of which the driver or owner of the motor vehicle is a member.

45 5. Any towing company or tow truck arriving at the scene of an accident that has not
46 been called by a patrol officer, a law enforcement officer, a Missouri department of
47 transportation employee, the driver or owner of the motor vehicle or his or her authorized agent,
48 including a motor club of which the driver or owner is a member, shall be prohibited from
49 towing the vehicle from the scene of the accident, unless the towing company or tow truck
50 operator is rendering emergency aid in the interest of public safety, or is operating during a
51 declared state of emergency under section 44.100.

52 6. A tow truck operator that stops and tows a vehicle from the scene of an accident in
53 violation of subsection 5 of this section shall be guilty of a class D misdemeanor upon conviction
54 or pleading guilty for the first violation, and such tow truck shall be subject to impounding. The
55 penalty for a second violation shall be a class A misdemeanor, and the penalty for any third or
56 subsequent violation shall be a class D felony. A violation of this section shall not preclude the
57 tow truck operator from being charged with tampering under chapter 569.

58 7. The provisions of this section shall also apply to motor vehicles towed under section
59 304.155 or 304.157.

60 8. The provisions of **subsections 1 to 7 of** this section shall not apply to counties of the
61 third or fourth classification.

62 **9. (1) The "Towing Task Force" is hereby created. The task force shall make**
63 **recommendations as provided in this subsection with respect to tows involving vehicles**
64 **with a gross vehicle weight rating in excess of twenty-six thousand pounds. The task force**
65 **shall consist of nine members, who shall be appointed as follows:**

66 (a) **Two members of the senate appointed by the president pro tempore of the**
67 **senate, with one member appointed from the minority party and one member appointed**
68 **from the majority party;**

69 (b) **Two members of the house of representatives appointed by the speaker of the**
70 **house of representatives, with one member appointed from the minority party and one**
71 **member appointed from the majority party;**

72 (c) **One member, or the member's designee, appointed by the superintendent of the**
73 **Missouri state highway patrol;**

74 (d) **One member, or the member's designee, appointed by the governor to represent**
75 **the heavy duty towing and recovery industry within the state;**

76 (e) **One member, or the member's designee, appointed by the governor to represent**
77 **an association of motor carriers within the state;**

78 (f) One member, or the member's designee, appointed by the director of the
79 Missouri department of transportation; and

80 (g) One member, appointed by the governor, to represent an association of owner-
81 operator truck drivers within the state.

82 (2) The task force shall have the following duties and powers:

83 (a) To make comprehensive recommendations on matters related to the
84 investigation of overcharges made by towing companies, including:

85 a. A process for the adjudication of consumer complaints regarding nonconsensual
86 tow charges;

87 b. Factors to consider in determining whether a charge levied by a towing company
88 is just, fair, and reasonable, including charges for the use of unnecessary equipment and
89 labor; and

90 c. A process for the removal of towing companies from rotation lists for violations
91 of the rules; and

92 (b) To make comprehensive recommendations regarding information that should
93 be included on every invoice with respect to a nonconsensual tow.

94 (3) The task force shall make its first comprehensive recommendations in a report
95 to the general assembly no later than December 31, 2019.

96 (4) The members of the towing task force shall elect a chair from among their
97 membership. The chair shall set the times and frequency of the task force's meetings.

98 (5) The task force established under this subsection shall expire on May 31, 2020.

321.242. 1. The governing body of any fire protection district which operates within and
2 has boundaries identical to a city with a population of at least thirty thousand but not more than
3 thirty-five thousand inhabitants which is located in a county of the first classification, excluding
4 a county of the first classification having a population in excess of nine hundred thousand, or the
5 governing body of any municipality having a municipal fire department may impose a sales tax
6 in an amount of up to [~~one-fourth~~] **one-half** of one percent on all retail sales made in such fire
7 protection district or municipality which are subject to taxation pursuant to the provisions of
8 sections 144.010 to 144.525. The tax authorized by this section shall be in addition to any and
9 all other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions
10 of this section shall be effective unless the governing body of the fire protection district or
11 municipality submits to the voters of such fire protection district or municipality, at a county or
12 state general, primary or special election, a proposal to authorize the governing body of the fire
13 protection district or municipality to impose a tax.

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

16 Shall _____ (insert name of district or municipality) impose a sales tax of
17 _____ (insert rate of tax) for the purpose of providing revenues for the operation
18 of the _____ (insert fire protection district or municipal fire department)?

19 YES NO

20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
21 of the proposal, then the sales tax authorized in this section shall be in effect. If a majority of
22 the votes cast by the qualified voters voting are opposed to the proposal, then the governing body
23 of the fire protection district or municipality shall not impose the sales tax authorized in this
24 section unless and until the governing body of such fire protection district or municipality
25 resubmits a proposal to authorize the governing body of the fire protection district or
26 municipality to impose the sales tax authorized by this section and such proposal is approved by
27 a majority of the qualified voters voting thereon.

28 3. All revenue received by a fire protection district or municipality from the tax
29 authorized pursuant to the provisions of this section shall be deposited in a special trust fund and
30 shall be used solely for the operation of the fire protection district or the municipal fire
31 department.

32 4. All sales taxes collected by the director of revenue pursuant to this section or section
33 321.246 on behalf of any fire protection district or municipality, less one percent for cost of
34 collection which shall be deposited in the state's general revenue fund after payment of premiums
35 for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which
36 is hereby created, to be known as the "Fire Protection Sales Tax Trust Fund". Any moneys in
37 the fire protection district sales tax trust fund created prior to August 28, 1999, shall be
38 transferred to the fire protection sales tax trust fund. The moneys in the fire protection sales tax
39 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
40 the state. The director of revenue shall keep accurate records of the amount of money in the trust
41 fund and of the amounts which were collected in each fire protection district or municipality
42 imposing a sales tax pursuant to this section, and the records shall be open to the inspection of
43 officers of the fire protection district or municipality and the public. Not later than the tenth day
44 of each month, the director of revenue shall distribute all moneys deposited in the trust fund
45 during the preceding month to the fire protection district or municipality which levied the tax.
46 Such funds shall be deposited with the treasurer of each such fire protection district or
47 municipality, and all expenditures of funds arising from the fire protection sales tax trust fund
48 shall be for the operation of the fire protection district or the municipal fire department and for
49 no other purpose.

50 5. The director of revenue may make refunds from the amounts in the trust fund and
51 credited to any fire protection district or municipality for erroneous payments and overpayments

52 made and may redeem dishonored checks and drafts deposited to the credit of such fire
 53 protection districts or municipalities. If any fire protection district or municipality abolishes the
 54 tax, the fire protection district or municipality shall notify the director of revenue of the action
 55 at least ninety days prior to the effective date of the repeal and the director of revenue may order
 56 retention in the trust fund, for a period of one year, of two percent of the amount collected after
 57 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
 58 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
 59 after the effective date of abolition of the tax in such fire protection district or municipality, the
 60 director of revenue shall remit the balance in the account to the fire protection district or
 61 municipality and close the account of that fire protection district or municipality. The director
 62 of revenue shall notify each fire protection district or municipality of each instance of any
 63 amount refunded or any check redeemed from receipts due the fire protection district or
 64 municipality. In the event a tax within a fire protection district is approved pursuant to this
 65 section, and such fire protection district is dissolved, if the boundaries of the fire protection
 66 district are identical to that of the city, the tax shall continue and proceeds shall be distributed
 67 to the governing body of the city formerly containing the fire protection district and the proceeds
 68 of the tax shall be used for fire protection services within such city.

69 6. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
 70 apply to the tax imposed pursuant to this section.

2 ~~[82.1028. Sections 82.1027 to 82.1030 apply to a nuisance located within~~
 3 ~~the boundaries of any city not within a county and any home rule city with more~~
 4 ~~than four hundred thousand inhabitants and located in more than one county.]~~

2 ~~[82.1029. 1. A neighborhood organization, on behalf of a person or~~
 3 ~~persons who own real estate or reside within one thousand two hundred feet of~~
 4 ~~a property on which there is a condition or activity constituting a code or~~
 5 ~~ordinance violation in the neighborhood or neighborhoods described in the~~
 6 ~~articles of incorporation or the bylaws of the neighborhood organization, or on~~
 7 ~~its own behalf with respect to a code or ordinance violation on property anywhere~~
 8 ~~within the boundaries of the neighborhood or neighborhoods, may seek injunctive~~
 9 ~~and other equitable relief in the circuit court for abatement of a nuisance upon~~
 10 ~~showing:~~

- 11 ~~_____ (1) The notice requirements of this section have been satisfied; and~~
- 12 ~~_____ (2) The nuisance exists and has not been abated.~~

12 ~~_____ 2. An action under this section shall not be brought until:~~

- 13 ~~_____ (1) Sixty days after the neighborhood organization sends written notice~~
 14 ~~by certified mail, return receipt requested, postage prepaid, to the appropriate~~
 15 ~~municipal code enforcement agency of the neighborhood organization's intent to~~
 16 ~~bring an action under this section, together with a copy of the notice the~~

17 neighborhood organization sent or attempted to send to the property owner in
18 compliance with subdivision (2) of subsection 2 of this section; and
19 ~~(2) Sixty days after the neighborhood organization sends notice by first~~
20 ~~class prepaid postage certified mail, return receipt requested, to:~~
21 ~~(a) The tenant, if any, or to "occupant" if the identity of the tenant cannot~~
22 ~~be reasonably ascertained, at the property's address; and~~
23 ~~(b) The property owner of record at the last known address of the~~
24 ~~property owner on file with the county or city, or, if the property owner is a~~
25 ~~corporation or other type of limited liability company, to the property owner's~~
26 ~~registered agent at the registered agent's address of record;~~
27 ~~that a nuisance exists and that legal action may be taken if the nuisance is not~~
28 ~~abated. If the notice sent by certified mail is returned unclaimed or refused,~~
29 ~~designated by the post office to be undeliverable, or signed for by a person other~~
30 ~~than the addressee, then adequate and sufficient notice may be given to the~~
31 ~~tenant, if any, and the property owner of record by sending a copy of the notice~~
32 ~~by regular mail to the address of the property owner or registered agent and~~
33 ~~posting a copy of notice on the property where the nuisance allegedly is~~
34 ~~occurring.~~
35 ~~3. A sworn affidavit by the person who mailed or posted the notice~~
36 ~~describing the date and manner that notice was given shall be prima facie~~
37 ~~evidence of the giving of such notice.~~
38 ~~4. The notice required by this section shall specify:~~
39 ~~(1) The act or condition that constitutes the nuisance;~~
40 ~~(2) The date the nuisance was first discovered;~~
41 ~~(3) The address of the property and location on the property where the act~~
42 ~~or condition that constitutes the nuisance is allegedly occurring or exists; and~~
43 ~~(4) The relief sought in the action.~~
44 ~~5. In filing a suit under this section, an officer of the neighborhood~~
45 ~~organization or its counsel shall certify to the court:~~
46 ~~(1) From personal knowledge, that the neighborhood organization has~~
47 ~~taken the required steps to satisfy the notice requirements under this section; and~~
48 ~~(2) Based on reasonable inquiry, that each condition precedent to the~~
49 ~~filing of the action under this section has been met.~~
50 ~~6. An action may not be brought under this section based on an alleged~~
51 ~~violation of a particular code provision or ordinance if there is then pending~~
52 ~~against the property or the owner of the property a notice of violation with respect~~
53 ~~to such code provision or ordinance issued by an appropriate municipal code~~
54 ~~enforcement agency unless such notice of violation has been pending for more~~
55 ~~than forty-five days and the condition or activity that gave rise to the violation~~
56 ~~has not been abated. This subsection shall not preclude an action under this~~
57 ~~section where the appropriate municipal code enforcement agency has declined~~
58 ~~to issue a notice of violation against the property or the property owner.~~

59 ~~7. A neighborhood organization may not bring an action under this~~
 60 ~~section if, at the time of filing suit, the neighborhood organization or any of its~~
 61 ~~directors own real estate, or have an interest in a trust or a corporation or other~~
 62 ~~limited liability company that owns real estate, in the city or county in which the~~
 63 ~~nuisance is located with respect to which real property taxes are delinquent or a~~
 64 ~~notice of violation of a city code or ordinance has been issued and served and is~~
 65 ~~outstanding.~~

66 ~~8. A copy of the notice of citation issued by the city that shows the date~~
 67 ~~the citation was issued shall be prima facie evidence of whether and for how long~~
 68 ~~a citation has been pending against the property or the property owner.~~

69 ~~9. A proceeding under this section shall:~~

70 ~~(1) Be heard at the earliest practicable date; and~~

71 ~~(2) Be expedited in every way.]~~

72

Section B. Because of the importance of providing funding for public safety, the repeal
 2 and reenactment of section 94.900 of this act is deemed necessary for the immediate preservation
 3 of the public health, welfare, peace and safety, and is hereby declared to be an emergency act
 4 within the meaning of the constitution, and the repeal and reenactment of section 94.900 of this
 5 act shall be in full force and effect upon its passage and approval.

Section C. The enactment of section 144.088 of this act shall become effective on
 2 January 1, 2021.

