

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 152
100TH GENERAL ASSEMBLY

0083H.05C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 8.007, 8.177, 67.392, 67.505, 67.547, 67.583, 67.584, 67.585, 67.587, 67.590, 67.662, 67.641, 67.671, 67.700, 67.729, 67.745, 67.782, 67.990, 67.993, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775, 67.1922, 67.1959, 67.2000, 67.2030, 67.2040, 67.2520, 67.2530, 67.5012, 92.338, 92.500, 94.413, 94.510, 94.577, 94.578, 94.579, 94.581, 94.585, 94.605, 94.660, 94.705, 94.802, 94.805, 94.850, 94.890, 94.900, 94.902, 94.950, 94.1000, 94.1008, 94.1010, 94.1012, 144.020, 190.292, 190.335, 190.455, and 488.5050, RSMo, and to enact in lieu thereof sixty-seven new sections relating to political subdivisions.

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

Section A. Sections 8.007, 8.177, 67.392, 67.505, 67.547, 67.583, 67.584, 67.585, 67.587, 67.590, 67.662, 67.641, 67.671, 67.700, 67.729, 67.745, 67.782, 67.990, 67.993, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775, 67.1922, 67.1959, 67.2000, 67.2030, 67.2040, 67.2520, 67.2530, 67.5012, 92.338, 92.500, 94.413, 94.510, 94.577, 94.578, 94.579, 94.581, 94.585, 94.605, 94.660, 94.705, 94.802, 94.805, 94.850, 94.890, 94.900, 94.902, 94.950, 94.1000, 94.1008, 94.1010, 94.1012, 144.020, 190.292, 190.335, 190.455, and 488.5050, RSMo, are repealed and sixty-seven new sections enacted in lieu thereof, to be known as sections 8.007, 8.177, 67.392, 67.495, 67.505, 67.547, 67.583, 67.584, 67.585, 67.587, 67.590, 67.641, 67.662, 67.671, 67.700, 67.729, 67.745, 67.782, 67.990, 67.993, 67.997, 67.1100, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775, 67.1922, 67.1959, 67.2000, 67.2030, 67.2040, 67.2520, 67.2530, 67.5012, 92.338, 92.500, 94.413, 94.510, 94.577, 94.578, 94.579, 94.581, 94.585, 94.605, 94.660, 94.705, 94.802, 94.805, 94.850, 94.890, 94.900, 94.902, 94.950, 94.1000, 94.1008, 94.1010, 94.1012, 99.585, 144.020, 190.292, 190.293, 190.335, 190.455, 436.338, and 488.5050, to read as follows:

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.

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
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.

67.392. 1. The governing body of any county of the first classification with a population
 2 of at least one hundred fifty thousand but not more than one hundred seventy thousand
 3 inhabitants may impose by order a one-fourth cent sales tax on all retail sales made in such
 4 county which are subject to taxation under [~~the provisions of sections 144.010 to 144.525~~]
 5 **chapter 144**. The tax authorized by this section shall be in addition to any and all other sales
 6 taxes allowed by law, except that no order imposing a sales tax under the provisions of this
 7 section shall be effective unless the governing body of the county submits to the voters of the
 8 county, at a county or state general, primary or special election, a proposal to authorize the
 9 governing body of the county to impose a tax.

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

12 Shall the county of _____ (County's name) impose a countywide sales tax of
 13 _____ (Insert amount) for a period not to exceed _____ (Insert number) years
 14 for the purpose of investigating and prosecuting drug-related offenses?

15 YES NO

16
 17 If you are in favor of the question, place an "X" in the box opposite "YES". If
 18 you are opposed to the question, place an "X" in the box opposite "NO".

19
 20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 21 of the proposal, then the ordinance or order and any amendments thereto shall become effective
 22 on the first day of the second calendar quarter after the director of revenue receives notice of
 23 adoption of the tax. If a majority of the votes cast by the qualified voters voting are opposed to
 24 the proposal, then the governing body of the county shall have no power to impose the sales tax

25 herein authorized unless and until the governing body of the county shall again have submitted
26 another proposal to authorize the governing body of the county to impose the sales tax authorized
27 by sections 67.392 to 67.395 and such proposal is approved by a majority of the qualified voters
28 voting thereon.

29 3. All revenue received by a county from the tax authorized under the provisions of
30 sections 67.392 to 67.395 shall be deposited in a special trust fund and shall be used by the office
31 of the prosecuting attorney solely for the investigation and prosecution of drug-related offenses
32 for so long as the tax shall remain in effect. The prosecuting attorney may contract to distribute
33 a portion of the special trust fund moneys to any not-for-profit community crime prevention
34 organization for the purpose of preventing drug-related offenses, if such organization has been
35 in existence for the purpose of community crime prevention for a period of not less than five
36 years. Once the tax authorized by sections 67.392 to 67.395 is abolished or is terminated by any
37 means, all funds remaining in the special trust fund shall be used solely for activities initiated
38 with revenues raised by the tax authorized by sections 67.392 to 67.395. Any funds in such
39 special trust fund which are not needed for current expenditures may be invested by the
40 governing body in accordance with applicable laws relating to the investment of other county
41 funds.

42 4. The tax authorized by sections 67.392 to 67.395 shall terminate four years from the
43 date on which such tax was initially imposed by the county, unless sooner abolished by the
44 governing body of the county.

45 **5. The tax authorized under sections 67.392 to 67.395 shall comply with the**
46 **provisions of section 67.495.**

67.495. Notwithstanding any provision of law to the contrary, any political
2 **subdivision imposing a sales tax increase that requires voter approval shall place the**
3 **following language on every ballot of submission for the proposed increase:**

4 **(1) A statement of the highest cumulative sales tax rate within the political**
5 **subdivision if the sales tax increase is enacted;**

6 **(2) A statement of the lowest cumulative sales tax rate within the political**
7 **subdivision if the increase is enacted; and**

8 **(3) A statement of the average cumulative sales tax rate within the political**
9 **subdivision if the increase is enacted. The average cumulative sales tax rate shall be**
10 **calculated by adding together the cumulative sales tax rates of every distinct taxing district**
11 **within the political subdivision and dividing that sum by the total number of distinct taxing**
12 **districts within the political subdivision.**

67.505. 1. Any county may, by a majority vote of its governing body, impose a county
2 sales tax, in conjunction with a property tax reduction for each year in which the sales tax is

3 imposed, for the benefit of such county in accordance with ~~[the provisions of]~~ sections 67.500
4 to 67.545; provided, however, that no ordinance or order enacted pursuant to the authority
5 granted by ~~[the provisions of]~~ sections 67.500 to 67.545 shall be effective unless the governing
6 body of the county submits to the voters of the county, at a county or state general, primary or
7 special election, a proposal to authorize the governing body of the county to impose a tax and
8 reduce property taxes under the provisions of sections 67.500 to 67.545.

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

11 Shall the county of _____ (county's name) impose a countywide sales tax of
12 _____ (insert amount) and reduce its total property tax levy annually by _____
13 (insert amount) percent of the total amount of sales tax revenue collected in the
14 same tax year?

15 YES NO

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

18

19 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
20 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a
21 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
22 governing body of the county shall have no power to impose the sales tax and reduce the
23 property tax as herein authorized unless and until the governing body of the county shall again
24 have submitted another proposal to authorize the governing body of the county to impose the
25 sales tax and reduce the property tax under the provisions of sections 67.500 to 67.545 and such
26 proposal is approved by a majority of the qualified voters voting thereon.

27 3. The sales tax may be imposed at a rate of one-fourth of one percent, three-eighths of
28 one percent or one-half of one percent on the receipts from the sale at retail of all tangible
29 personal property or taxable services at retail within any county adopting such tax, if such
30 property and services are subject to taxation by the state of Missouri under ~~[the provisions of
31 sections 144.010 to 144.525]~~ **chapter 144**. Each year in which a sales tax is imposed under the
32 provisions of sections 67.500 to 67.545, the county shall, after determining its budget, excluding
33 funds required to be set aside and placed to the credit of special road districts, within the limits
34 set by the constitution and laws of this state for the following calendar year and the total property
35 tax levy needed to raise the revenues required by such budget, reduce that total property tax levy
36 in an amount sufficient to decrease the total property taxes it will collect by an amount equal to
37 one of the following:

38 (1) Fifty percent of the sales tax revenue collected in the tax year for which the property
39 taxes are being levied;

40 (2) Sixty percent of the sales tax revenue collected in the tax year for which the property
41 taxes are being levied;

42 (3) Seventy percent of the sales tax revenue collected in the tax year for which the
43 property taxes are being levied;

44 (4) Eighty percent of the sales tax revenue collected in the tax year for which the
45 property taxes are being levied;

46 (5) Ninety percent of the sales tax revenue collected in the tax year for which the
47 property taxes are being levied;

48 (6) One hundred percent of the sales tax revenue collected in the tax year for which the
49 property taxes are being levied;

50

51 provided that, in the event that in the immediately preceding year a county actually collected
52 more or less sales tax revenue than the amount determined under subdivision (4) of section
53 67.500, the county shall adjust its total property tax levy for the current year to reflect such
54 increase or decrease.

55 4. No county in this state shall impose a tax under this section for the purpose of funding
56 in whole or in part the construction, operation, or maintenance of any zoological activities,
57 zoological facilities, zoological organizations, the metropolitan zoological park and museum
58 district as created under section 184.350, or any zoological boards.

59 **5. The tax authorized under this section shall comply with the provisions of section**
60 **67.495.**

67.547. 1. In addition to the tax authorized by section 67.505, any county as defined in
2 section 67.750 may, by a majority vote of its governing body, impose an additional county sales
3 tax on all sales which are subject to taxation under ~~[the provisions of sections 144.010 to~~
4 ~~144.525]~~ **chapter 144**. The tax authorized by this section shall be in addition to any and all other
5 sales tax allowed by law; except that no ordinance or order imposing a sales tax under the
6 provisions of this section shall be effective unless the governing body of the county submits to
7 the voters of the county, at a county or state general, primary or special election, a proposal to
8 authorize the governing body of the county to impose such tax.

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

11 Shall the county of _____ (county's name) impose a countywide sales tax of
12 _____ (insert rate) percent for the purpose of _____ (insert purpose)?

13 YES NO

14

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

17

18 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
19 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a
20 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
21 governing body of the county shall have no power to impose the sales tax as herein authorized
22 unless and until the governing body of the county submits another proposal to authorize the
23 governing body of the county to impose the sales tax under the provisions of this section and
24 such proposal is approved by a majority of the qualified voters voting thereon. A county shall
25 not submit to the voters a proposed sales tax under this section for a period of two years from
26 the date of an election in which the county previously submitted to the voters a proposed sales
27 tax under this section, regardless of whether the initial proposed sales tax was approved or
28 disapproved by the voters. The revenue collected from the sales tax authorized under this section
29 shall only be used for the purpose approved by voters of the county.

30

31 3. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one
32 percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at
33 retail of all tangible personal property or taxable services at retail within any county adopting
34 such tax if such property and services are subject to taxation by the state of Missouri under ~~[the~~
35 ~~provisions of sections 144.010 to 144.525]~~ **chapter 144**. In any city not within a county or any
36 county described in subsection 5 of this section, no sales tax for the purpose of funding
37 zoological activities and zoological facilities as those terms are defined in section 184.500 shall
38 exceed a rate of one-eighth of one percent unless the sales tax was levied and collected before
39 August 28, 2017. Beginning August 28, 2017, no county shall submit to the voters any proposal
40 that results in a combined rate of sales taxes adopted under this section in excess of one percent.

41

42 4. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
43 apply to the tax imposed under this section.

44

45 5. In any first class county having a charter form of government and having a population
46 of nine hundred thousand or more, the proceeds of the sales tax authorized by this section shall
47 be distributed so that an amount equal to three-eighths of the proceeds of the tax shall be
48 distributed to the county and the remaining five-eighths shall be distributed to the cities, towns
49 and villages and the unincorporated area of the county on the ratio that the population of each
bears to the total population of the county. Three-eighths of the tax rate adopted by such a
county shall be included in the calculation of the county's one percent combined tax rate ceiling
provided in subsection 3 of this section. The population of each city, town or village and the

50 unincorporated area of the county and the total population of the county shall be determined on
51 the basis of the most recent federal decennial census. The provisions of this subsection shall not
52 apply if the revenue collected is used to support zoological activities of the zoological subdistrict
53 as defined under section 184.352.

54 6. Except as prohibited under section 184.353, residents of any county that does not
55 adopt a sales tax under this section for the purpose of supporting zoological activities may be
56 charged an admission fee for zoological facilities, programs, or events that are not part of the
57 zoological subdistrict defined under subdivision (15) of section 184.352 as of August 28, 2017.

58 7. In any county of the second classification with more than nineteen thousand seven
59 hundred but fewer than nineteen thousand eight hundred inhabitants, the proceeds of the sales
60 tax authorized by this section shall be distributed so that an amount equal to three-fourths of the
61 proceeds of the tax shall be distributed to the county and the remaining one-fourth shall be
62 distributed equally among the incorporated cities, towns, and villages of the county. Upon
63 request from any city, town, or village within the county, the county shall make available for
64 inspection the distribution report provided to the county by the department of revenue. Any
65 expenses incurred by the county in supplying such report to a city, town, or village shall be paid
66 by such city, town, or village.

67 8. In any first class county having a charter form of government and having a population
68 of nine hundred thousand or more, no tax shall be imposed pursuant to this section for the
69 purpose of funding in whole or in part the construction, operation or maintenance of a sports
70 stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility
71 or anything incidental or necessary to a complex suitable for any type of professional sport or
72 recreation, either upon, above or below the ground.

73 9. No county in this state, other than a county with a charter form of government and
74 with more than nine hundred fifty thousand inhabitants and a city not within a county, shall
75 impose a tax under this section for the purpose of funding in whole or in part the construction,
76 operation, or maintenance of any zoological activities, zoological facilities, zoological
77 organizations, the metropolitan zoological park and museum district as created under section
78 184.350, or any zoological boards.

79 10. The director of revenue may authorize the state treasurer to make refunds from the
80 amounts in the trust fund and credited to any county for erroneous payments and overpayments
81 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
82 If any county abolishes the tax, the county shall notify the director of revenue of the action at
83 least ninety days prior to the effective date of the repeal and the director of revenue may order
84 retention in the trust fund, for a period of one year, of two percent of the amount collected after
85 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem

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

91 11. No revenue received from a tax for the purpose of funding zoological activities in
92 any county shall be used for the benefit of any entity that has ever been named Grant’s Farm or
93 is located at ten thousand five hundred one Gravois Road, Saint Louis, Missouri, or successor
94 address, or to supplant any funding received from the metropolitan zoological park and museum
95 district established under section 184.350.

96 **12. The tax authorized under this section shall comply with the provisions of section**
97 **67.495.**

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

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

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

16 YES NO

17

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

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
22 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a
23 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
24 governing body of the county shall have no power to impose the sales tax herein authorized

25 unless and until the governing body of the county shall again have submitted another proposal
26 to authorize the governing body of the county to impose the sales tax authorized by this section
27 and such proposal is approved by a majority of the qualified voters voting thereon. However,
28 in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve
29 months from the date of the last proposal pursuant to this section.

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

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

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

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

61 **7. The tax authorized under this section shall comply with the provisions of section**
 62 **67.495.**

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

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

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

17 YES NO

18
 19 If you are in favor of the question, place an "X" in the box opposite "YES". If
 20 you are opposed to the question, place an "X" in the box opposite "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 submitted pursuant to this subsection, then the ordinance or order and any
 24 amendments thereto shall be in effect on the first day of the second quarter immediately
 25 following the election approving the proposal. If a proposal receives less than the required
 26 majority, then the governing body of the county shall have no power to impose the sales tax
 27 herein authorized unless and until the governing body of the county shall again have submitted
 28 another proposal to authorize the governing body of the county to impose the sales tax authorized
 29 by this section and such proposal is approved by the required majority of the qualified voters
 30 voting thereon. However, in no event shall a proposal pursuant to this section be submitted to
 31 the voters sooner than twelve months from the date of the last proposal pursuant to this section.

32 3. Twenty-five percent of the revenue received by a county treasurer from the tax
 33 authorized pursuant to this section shall be deposited in a special trust fund and shall be used
 34 solely by a prosecuting attorney's office for such county for so long as the tax shall remain in

35 effect. The remainder of revenue shall be deposited in the county law enforcement sales tax trust
36 fund established pursuant to section 67.582 of the county levying the tax pursuant to this section.
37 The revenue derived from the tax imposed pursuant to this section shall be used for public law
38 enforcement services only. No revenue derived from the tax imposed pursuant to this section
39 shall be used for any private contractor providing law enforcement services or for any private
40 jail.

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

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

62 6. The director of revenue may authorize the state treasurer to make refunds from the
63 amounts in the trust funds and credited to any county for erroneous payments and overpayments
64 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
65 If any county abolishes the tax, the county shall notify the director of revenue of the action at
66 least ninety days before the effective date of the repeal and the director of revenue may order
67 retention in the appropriate trust fund, for a period of one year, of two percent of the amount
68 collected after receipt of such notice to cover possible refunds or overpayments of the tax and
69 to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year
70 has elapsed after the effective date of abolition of the tax in such county, the director of revenue

71 shall remit the balance in the account to the county and close the account of that county
72 established pursuant to this section. The director of revenue shall notify each county of each
73 instance of any amount refunded or any check redeemed from receipts due the county.

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

76 **8. The tax authorized under this section shall comply with the provisions of section**
77 **67.495.**

67.585. 1. The governing body of any county of the first classification with more than
2 two hundred thousand but fewer than two hundred sixty thousand inhabitants, through the
3 creation of a recreational and community center district which shall include only the area
4 encompassed by the portion of a school district located within that county having an average
5 daily attendance for the 2012-13 school year between eleven thousand and twelve thousand
6 students and any public park located wholly or partially within that portion of the school district,
7 upon voter approval as outlined in subsections 2 and 3 of this section, shall impose, by order or
8 ordinance, a sales tax on all retail sales made within the recreational and community center
9 district which are subject to sales tax under chapter 144. The tax authorized in this section shall
10 not exceed one-half of one percent and shall be imposed for the purpose of funding the
11 construction, maintenance, and operation of and the purchase of equipment for community
12 centers and other purposes of recreation and wellness as determined by the board which is
13 established in subsection 8 of this section. The tax authorized in this section shall be in addition
14 to all other sales taxes imposed by law and shall be stated separately from all other charges and
15 taxes.

16 2. (1) No such order or ordinance adopted under subsection 1 of this section shall
17 become effective unless the governing body of the county submits to the voters residing within
18 the recreational and community center district on any date available for elections in the county
19 a proposal to authorize the governing body of the county to impose a tax under this section; or

20 (2) If the governing body of the county receives a petition signed by ten percent of the
21 registered voters of the county within the recreational and community center district who voted
22 in the last gubernatorial election calling for an election to impose a tax under this section, the
23 governing body shall submit to the voters of the county within the recreational and community
24 center district on any date available for elections in the county a proposal to authorize the
25 governing body of the county to impose a tax under this section; or

26 (3) If the governing body of a special charter city with more than twenty-nine thousand
27 but fewer than thirty-two thousand inhabitants, and a governing body of a home rule city with
28 more than four hundred thousand inhabitants and located in more than one county, jointly
29 request, the governing body of the county shall submit to the voters of the county within the

30 recreational and community center district on any date available for elections in the county a
31 proposal to authorize the governing body of the county to impose a tax under this section.

32

33 All costs associated with placing such a question to the voters within the recreational and
34 community center district shall be borne by the cities referenced in subdivision (3) of subsection
35 2 of this section. If such tax is authorized by the voters of the recreational and community center
36 district, the cost may be reimbursed to such cities upon implementation of the tax.

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

39 Shall the county of _____ (county's name) impose a sales tax of _____ (insert
40 amount) within the boundaries of the _____ (insert name) school district for the
41 purpose of funding the construction, repair, improvement, maintenance, and
42 operation of and purchase of equipment for community centers and other
43 recreational facilities and programs?

44

45 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
46 of the question, then the tax shall become effective on the first day of the second calendar
47 quarter. If a majority of the votes cast on the question by the qualified voters voting thereon are
48 opposed to the question, then the tax shall not become effective unless and until the question is
49 resubmitted under this section to the qualified voters and such question is approved by the
50 requisite majority of the qualified voters voting on the question. In no event shall a proposal
51 under this section be submitted to the voters sooner than twelve months from the date of the last
52 proposal under this section.

53 4. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
54 apply to the tax imposed under this section.

55 5. All revenue collected under this section by the director of ~~the department of~~ revenue
56 on behalf of any county, except for one percent for the cost of collection which shall be deposited
57 in the state's general revenue fund after payment of premiums for surety bonds as provided in
58 section 32.087, shall be deposited in a special trust fund, which is hereby created and shall be
59 known as the "Recreational and Community Center District Sales Tax Trust Fund", and shall be
60 used solely for the designated purposes. Moneys in the fund shall not be deemed to be state
61 funds and shall not be commingled with any funds of the state. The director may make refunds
62 from the amounts in the fund and credited to the county for erroneous payments and
63 overpayments made and may redeem dishonored checks and drafts deposited to the credit of such
64 county.

65 6. A question of repeal of the sales tax authorized in this section shall be submitted to
66 the voters on any date available for elections in the county of the recreational and community
67 center district by the governing body of any county that has adopted the sales tax authorized in
68 this section if:

69 (1) The board authorized in subsection 8 of this section requests such; or

70 (2) A petition signed by a number of registered voters of the county within the
71 recreational and community center district equal to at least ten percent of the number of
72 registered voters of the county within the recreational and community center district voting in
73 the last gubernatorial election is received requesting such.

74

75 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
76 of the repeal, that repeal shall become effective on December thirty-first of the calendar year in
77 which such repeal was approved. If less than a majority of the votes cast on the question by the
78 qualified voters voting thereon are in favor of the repeal, then the sales tax authorized in this
79 section shall remain effective until the question is resubmitted under this section to the qualified
80 voters. In no event shall a proposal under this section be submitted to the voters sooner than
81 twelve months from the date of the last proposal under this section. No tax imposed pursuant
82 to this section for the purpose of retiring bonds, as authorized in subsection 8 in this section, may
83 be terminated until all such bonds have been retired.

84 7. If the tax is repealed or terminated by any means, all funds remaining in the special
85 trust fund shall continue to be used solely for the designated purposes, and the county shall notify
86 the director of ~~[the department of]~~ revenue of the action at least ninety days before the effective
87 date of the repeal, and the director may order retention in the trust fund, for a period of one year,
88 of two percent of the amount collected after receipt of such notice to cover possible refunds or
89 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
90 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
91 county, the director shall remit the balance in the account to the county and close the account of
92 that county. The director shall notify each county of each instance of any amount refunded or
93 any check redeemed from receipts due to the county.

94 8. A board shall be established to administer the powers and duties as provided in this
95 section. The board may issue debt for the district as authorized under section 67.798. All board
96 members shall be residents of the recreational and community center district. The board shall
97 consist of eight members as follows:

98 (1) Four members appointed by the mayor of a home rule city with more than four
99 hundred thousand inhabitants and located in more than one county, with two of the first members

100 appointed for a two-year term and the other two members appointed for a four-year term.
 101 Thereafter, each appointment shall be for a four-year term;

102 (2) Four members appointed by the mayor of a special charter city with more than
 103 twenty-nine thousand but fewer than thirty-two thousand inhabitants, with two of the first
 104 members appointed for a two-year term and the other two members appointed for a four-year
 105 term. Thereafter, each appointment shall be for a four-year term.

106

107 A board member may be removed by the mayor who appointed him or her, at any time during
 108 his or her term, for reasons of excessive absence at regularly scheduled board meetings. The
 109 mayor shall appoint a replacement member to serve for the remainder of the current term. No
 110 member may serve more than two full terms. A partial term shall not be considered a term.

111 **9. The tax authorized under this section shall comply with the provisions of section**
 112 **67.495.**

67.587. 1. The governing body of any county of the third classification without a
 2 township form of government and with more than eighteen thousand but fewer than twenty
 3 thousand inhabitants and with a city of the fourth classification with more than three thousand
 4 but fewer than three thousand seven hundred inhabitants as the county seat may impose, by order
 5 or ordinance, a sales tax on all retail sales made within the county which are subject to sales tax
 6 under chapter 144. The tax authorized in this section shall be equal to one-half of one percent,
 7 and shall be imposed solely for the purpose of improving transportation infrastructure in such
 8 county. The tax authorized in this section shall be in addition to all other sales taxes imposed
 9 by law, and shall be stated separately from all other charges and taxes. The order or ordinance
 10 shall not become effective unless the governing body of the county submits to the voters residing
 11 within the county at a state general, primary, or special election a proposal to authorize the
 12 governing body of the county to impose a tax under this section.

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

15 Shall _____ (insert the name of the political subdivision) impose a sales tax at
 16 a rate of _____ (insert [~~rate of percent~~] **percentage**) percent, solely for the
 17 purpose of funding improvements to transportation infrastructure?

18 YES NO

19

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

22

23 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
24 of the question, then the tax shall become effective on the first day of the second calendar quarter
25 immediately following notification to the department of revenue. If a majority of the votes cast
26 on the question by the qualified voters voting thereon are opposed to the question, then the tax
27 shall not become effective unless and until the question is resubmitted under this section to the
28 qualified voters and such question is approved by a majority of the qualified voters voting on the
29 question.

30 3. All revenue collected under this section by the director of ~~[the department of]~~ revenue
31 on behalf of any county, except for one percent for the cost of collection which shall be deposited
32 in the state's general revenue fund, shall be deposited in a special trust fund and shall be used
33 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,
34 and shall not be commingled with any funds of the state. The director may make refunds from
35 the amounts in the trust fund and credited to the county for erroneous payments and
36 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
37 such county. Any funds in the special trust fund which are not needed for current expenditures
38 shall be invested in the same manner as other funds are invested. Any interest and moneys
39 earned on such investments shall be credited to the fund.

40 4. On or after the effective date of the tax, the director of revenue shall be responsible
41 for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and
42 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to collect
43 the amount required to be reported and remitted, but not to change the requirements of reporting
44 or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies,
45 the governing body of the county may authorize the use of a bracket system similar to that
46 authorized in section 144.285, and notwithstanding the provisions of that section, this new
47 bracket system shall be used where this tax is imposed and shall apply to all taxable transactions.
48 Beginning with the effective date of the tax, every retailer in the county shall add the sales tax
49 to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall
50 be recoverable at law in the same manner as the purchase price. For purposes of this section, all
51 retail sales shall be deemed to be consummated at the place of business of the retailer.

52 5. All applicable provisions in ~~[sections 144.010 to 144.525]~~ **chapter 144** governing
53 the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the
54 collection of the tax, and all exemptions granted to agencies of government, organizations, and
55 persons under ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made applicable to the
56 imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail
57 certificate required ~~[by sections 144.010 to 144.525]~~ **under chapter 144** for the administration
58 and collection of the state sales tax shall satisfy the requirements of this section, and no

59 additional permit or exemption certificate or retail certificate shall be required; except that, the
60 director of revenue may prescribe a form of exemption certificate for an exemption from the tax.
61 All discounts allowed the retailer under the state sales tax for the collection of and for payment
62 of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided
63 in section 32.057 and [~~sections 144.010 to 144.525~~] **chapter 144** are hereby made applicable to
64 violations of this section. If any person is delinquent in the payment of the amount required to
65 be paid under this section, or in the event a determination has been made against the person for
66 taxes and penalty under this section, the limitation for bringing suit for the collection of the
67 delinquent tax and penalty shall be the same as that provided [~~in sections 144.010 to 144.525~~]
68 **under chapter 144.**

69 6. The governing body of any county that has adopted the sales tax authorized in this
70 section may submit the question of repeal of the tax to the voters on any date available for
71 elections for the county and shall submit such question at least every four years. The ballot of
72 submission shall be in substantially the following form:

73 Shall _____ (insert the name of the political subdivision) repeal the sales tax
74 imposed at a rate of _____ (insert [~~rate of percent~~] **percentage**) percent for the
75 purpose of funding improvements to transportation infrastructure?

76 YES NO

77

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

80

81 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
82 of repeal, that repeal shall become effective on December thirty-first of the calendar year in
83 which such repeal was approved.

84

85 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed
86 to the repeal, then the sales tax authorized in this section shall remain effective until the question
87 is resubmitted under this section to the qualified voters and the repeal is approved by a majority
88 of the qualified voters voting on the question.

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

95 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
96 county, the director shall remit the balance in the account to the county and close the account of
97 that county. The director shall notify each county of each instance of any amount refunded or
98 any check redeemed from receipts due the county.

99 **8. The tax authorized under this section shall comply with the provisions of section**
100 **67.495.**

67.590. 1. The governing body of any second class county which has a population of
2 at least eighty-seven thousand five hundred inhabitants but not more than one hundred thousand
3 inhabitants is hereby authorized to impose, by ordinance or order, a three-eighths of one percent
4 sales tax on all retail sales made in such county which are subject to taxation under ~~[the~~
5 ~~provisions of sections 144.010 to 144.525]~~ **chapter 144**. The tax authorized by this section shall
6 be in addition to any and all other sales taxes allowed by law, provided, however, that no
7 ordinance imposing a sales tax under the provisions of this section shall be effective unless the
8 governing body of the county submits to the voters of the county, at a county or state general,
9 primary or special election, a proposal to authorize the governing body of the county to impose
10 a tax.

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

13 Shall the county of _____ (county's name) impose a countywide sales tax of
14 _____ (insert amount) for a period not to exceed _____ (insert number) years
15 for the purpose of constructing facilities to be used as a sheriff's office, jail, and
16 juvenile facility, and for the purpose of constructing a police department-fire
17 department communications center and such other law enforcement facilities as
18 agreed upon by the county of _____ (county's name) and the city of _____
19 (city's name), to be leased to such city by such county?

20 YES NO

21
22 If you are in favor of the question, place an "X" in the box opposite "YES". If
23 you are opposed to the question, place an "X" in the box opposite "NO".

24
25 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
26 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a
27 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
28 governing body of the county shall have no power to impose the sales tax herein authorized
29 unless and until the governing body of the county shall again have submitted another proposal
30 to authorize the governing body of the county to impose the sales tax authorized by sections

31 67.590 to 67.594, and such proposal is approved by a majority of the qualified voters voting
32 thereon. However, in no event shall a proposal pursuant to sections 67.590 to 67.594 be
33 submitted to the voters sooner than twelve months from the date of the last proposal pursuant
34 to sections 67.590 to 67.594.

35 3. All revenue received by a county from the tax authorized under the provisions of
36 sections 67.590 to 67.594 shall be deposited in a special trust fund and shall be used solely for
37 the construction of a jail, a juvenile facility, and a sheriff's office within such county, and for the
38 construction of a police department-fire department communications center and such other law
39 enforcement facilities as agreed upon by the county and the city, for so long as the tax shall
40 remain in effect. Once the tax authorized by sections 67.590 to 67.594 is abolished or is
41 terminated by any means, all funds remaining in the special trust fund shall be used solely for
42 the maintenance of the facilities and buildings constructed with revenues raised by the tax
43 authorized by sections 67.590 to 67.594. Any funds in such special trust fund which are not
44 needed for current expenditures may be invested by the governing body in accordance with
45 applicable laws relating to the investment of other county funds.

46 4. The tax authorized by sections 67.590 to 67.594 shall terminate five years from the
47 date on which such tax was initially imposed by the county, unless sooner abolished by the
48 governing body of the county.

49 5. Except as modified in sections 67.590 to 67.594, all provisions of sections 32.085 and
50 32.087 shall apply to the tax imposed under this section.

51 **6. The tax authorized under this section shall comply with the provisions of section**
52 **67.495.**

67.641. 1. The general assembly may annually appropriate up to three million dollars
2 from the state general revenue fund to each convention and sports complex fund created pursuant
3 to section 67.639, provided that for an existing sports facility located in a first class county with
4 a charter form of government which contains part of a city having a population of three hundred
5 fifty thousand inhabitants or more or any city with a population greater than three hundred fifty
6 thousand, located in more than one county, such county or city has entered into a contract or
7 lease with a professional sports team affiliated with or franchised by the National Football
8 League, the National Basketball Association, the National Hockey League, or the American
9 League or the National League of Major League Baseball. No moneys shall be transferred
10 pursuant to this section to the benefit of a sports complex for a county in any year unless each
11 professional sports team which leases playing facilities within the county continue to lease the
12 same playing facilities which were leased on August 28, 1989. Each convention and sports
13 complex fund shall be administered by the county or city and used to carry out the provisions of
14 sections 67.638 to 67.645.

15 2. Each city or county which has a convention and sports complex fund established
16 pursuant to the laws of this state which administers a convention and sports complex fund, prior
17 to receipt of any appropriations pursuant to this section shall enact or promulgate ordinances, or
18 rules and regulations which provide, pursuant to the terms and provisions of section 70.859, for
19 the purchase of goods and services and for construction of capital improvements for the sports
20 complex. In no event shall more than three million dollars be transferred from the state to any
21 one such convention and sports complex fund in any fiscal year pursuant to this section, and in
22 no event shall any moneys be transferred from the state to any convention and sports complex
23 fund for the planning, development, construction, maintenance or operation of any facility after
24 June 30, 1999. Only one such transfer of state funds shall be made to any convention and sports
25 complex fund after June 30, 1997, provided that any convention and sports complex fund which
26 was appropriated state moneys prior to July 1, 1997, for the construction, maintenance or
27 operation of a facility shall continue to receive state moneys, subject to appropriation.

28 3. This section shall not become effective unless and until the applicable county or the
29 applicable city which has created a convention and sports complex fund has commenced paying
30 into the convention and sports complex fund amounts at a rate sufficient for the county or city
31 to contribute the sum of three million dollars per calendar year, except that this section shall
32 become effective with respect to any first class county not having a charter form of government
33 on August 28, 1989, and with respect to any charter city located in a first class county not having
34 a charter form of government at the time at which such county or city has commenced paying
35 any moneys into its convention and sports complex fund. The appropriations made pursuant to
36 subsection 1 of this section to any convention and sports complex fund shall not exceed the
37 amounts contributed by the county or city to the fund. The county or city's proportional amount
38 specified in this section may come from any source. Once the county or city has commenced
39 paying such appropriate proportional amounts into its convention and sports complex fund, the
40 county or city shall so notify the state treasurer and the director of revenue and, thereafter,
41 subject to annual appropriation, transfers shall commence and continue each month pursuant to
42 this section until such monthly transfers are made for ~~thirty~~ **forty** years. Moneys appropriated
43 from general revenue shall not be expended until such first class charter county or a city located
44 in such first class charter county has paid three million dollars into its fund, or until such first
45 class county not having a charter form of government or until such charter city within a first class
46 county not having a charter form of government has commenced payment of moneys into its
47 fund.

 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.

67.671. 1. The governing body of any county, except first class counties other than first
 2 class counties without charter form of government not adjoining any other first class county
 3 unless such first class county contains part of a city with a population over four hundred and fifty
 4 thousand, and except as otherwise provided in subsection 4 or subsection 7 of this section may,
 5 by a majority vote, impose a tourism sales tax throughout or in any portion of the county for the
 6 promotion of tourism as provided in this act, but such tax shall not become effective unless the
 7 governing body of the county submits to the voters of the county, at a public election, a proposal
 8 to authorize the county to impose a tax under the provisions of sections 67.671 to 67.685.

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

10 Shall the county of _____ (Insert the name of the county) impose a tourism sales
 11 tax of _____ (Insert ~~rate of percent~~ **percentage**) percent in certain areas of the
 12 county?

13 YES NO

14
 15 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 16 of the proposal, then the tax shall be in effect. If a majority of the votes cast by the qualified
 17 voters voting are opposed to the proposal, then the governing body of the county shall have no
 18 power to impose the tax authorized by sections 67.671 to 67.685, unless and until the governing
 19 body of the county shall again have submitted another proposal to authorize the governing body
 20 of the county to impose the tax, and such proposal is approved by a majority of the qualified
 21 voters voting thereon.

22 3. Except as otherwise provided in subsection 4 or subsection 7 of this section, the
 23 tourism tax may be imposed at a rate of not more than seven-eighths of one percent on the
 24 receipts from the sale at retail of certain tangible personal property or taxable services within that
 25 part of the county for which such tax has been adopted, as specified in section 67.674.

26 4. The governing body of any third class county which adjoins the Mississippi River and
 27 which also adjoins one or more first class counties without a charter form of government and
 28 which has a population of not more than sixteen thousand inhabitants according to the 1980
 29 decennial census may, by a majority vote, impose:

30 (1) A tourism sales tax on the sale of all food and beverages sold for consumption on the
 31 premises of all restaurants, bars, taverns, or other establishments which are primarily used to
 32 provide food and beverage services;

33 (2) A tourism sales tax upon the rent or lease charges paid by transient guests of hotels,
 34 motels, condominiums, houseboats, and space rented in campgrounds;

35 (3) Or both.

36

37 The tax may be imposed throughout or in any portion of the county for the promotion of tourism
 38 as provided in sections 67.671 to 67.685 but such tax shall not become effective unless the
 39 governing body of the county submits to the voters of the county, at a public election, a proposal
 40 to authorize the county to impose the tax.

41 5. The ballot of submission shall be in substantially the following form:

42 Shall the county of _____ (Insert name of county) impose a tourism sales tax of
 43 _____ (Insert ~~[rate of percent]~~ **percentage**) percent on the sale or rental of
 44 _____ (Insert type of property or service) in certain areas of the county?

45 YES NO

46

47 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 48 of the proposal, then the tax shall be in effect. If a majority of the votes cast by the qualified
 49 voters voting are opposed to the proposal, then the governing body of the county shall have no
 50 power to impose the tax unless and until the governing body of the county shall again have
 51 submitted another proposal to authorize the governing body of the county to impose the tax, and
 52 such proposal is approved by a majority of the qualified voters voting thereon. The tourism tax
 53 may be imposed at a rate of not more than two percent on the receipts from the sale or rental at
 54 retail of certain tangible personal property or taxable services as provided in this subsection
 55 within that part of the county for which such tax has been adopted.

56 6. Within ten days after a vote in favor of the adoption of a tourism sales tax by the
 57 voters of any such county, the governing body of the county shall make its order imposing the
 58 tax. The tax shall become effective on the first day of the first calendar quarter after such order
 59 is made; provided that in any first class county with a population of at least eighty thousand but
 60 less than one hundred thousand, the tax shall become effective on the first day of the first month
 61 which begins more than thirty days after such order is made, and such tax shall be collected by

62 the department of revenue in the same manner as prescribed in section 32.087, except as
63 otherwise provided in this section.

64 7. In any county which has any part of a Corps of Engineers lake with a shoreline of at
65 least eight hundred miles and not exceeding a shoreline of nine hundred miles, the tourism tax
66 may be imposed at a rate of not more than two percent on the receipts from the sale at retail of
67 certain tangible personal property or taxable services, subject to tax pursuant to chapter 144,
68 within that portion of the county for which such tax has been adopted. All areas in such county
69 imposing a tourism tax eligible to do so under the provisions of this section shall be contiguous
70 with all other areas which adopt the tax.

71 8. All tourism sales tax collected pursuant to subsection 7 of this section shall be
72 collected and administered by the county collector as provided in section 67.680 and deposited
73 in the "County Advertising and Tourism Sales Tax Trust Fund" created in such section.

74 **9. The tax authorized under this section shall comply with the provisions of section**
75 **67.495.**

67.700. 1. Any county, as defined in section 67.724, may, by ordinance or order, impose
2 a sales tax on all retail sales made in such county which are subject to taxation under [~~the~~
3 ~~provisions of sections 144.010 to 144.525]~~ **chapter 144** for any capital improvement purpose
4 designated by the county in its ballot of submission to its voters; provided, however, that no
5 ordinance or order enacted pursuant to the authority granted by sections 67.700 to 67.727 shall
6 be effective unless the governing body of the county submits to the voters of the county, at a
7 county or state general, primary, or special election, a proposal to authorize the governing body
8 of the county to impose a tax under the provisions of sections 67.700 to 67.727. The tax
9 authorized by this section shall be in addition to any and all other sales taxes allowed by law.

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

12 Shall the county of _____ (county's name) impose a countywide sales tax at the
13 rate of _____ (insert amount) for a period of _____ (insert number) years from
14 the date on which such tax is first imposed for the purpose of _____ (insert
15 capital improvement purpose)?

16 YES NO

17

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

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
22 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. If a

23 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
24 governing body of the county shall have no power to impose the sales tax authorized by sections
25 67.700 to 67.727 unless and until the governing body of the county shall again have submitted
26 another proposal to authorize it to impose the sales tax under the provisions of sections 67.700
27 to 67.727 and such proposal is approved by a majority of the qualified voters voting thereon.

28 3. All revenue received by a county from the tax authorized by sections 67.700 to 67.727
29 which has been designated for a certain capital improvement purpose shall be deposited in a
30 special trust fund and shall be used solely for such designated purpose. Upon the expiration of
31 the period of years approved by the voters under subsection 2 of this section or if the tax
32 authorized by sections 67.700 to 67.727 is repealed under section 67.721, all funds remaining
33 in the special trust fund shall continue to be used solely for such designated capital improvement
34 purpose including the payment of principal and interest on any bonds issued to pay for such
35 capital improvement. Any funds in such special trust fund which are not needed for current
36 expenditures may be invested by the governing body in accordance with applicable laws relating
37 to the investment of other county funds.

38 4. The sales tax may be imposed at a rate of one-eighth of one percent, one-fifth of one
39 percent, one-fourth of one percent, three-eighths of one percent, or one-half of one percent on
40 the receipts from the sale at retail of all tangible personal property or taxable services at retail
41 within the county adopting such tax, if such property and services are subject to taxation by the
42 state of Missouri under ~~[the provisions of sections 144.010 to 144.525]~~ **chapter 144.**

43 5. In addition to the rates provided in subsection 4 of this section, any county of the first
44 class without a charter form of government which adjoins a county of the first class containing
45 part of a city containing more than three hundred fifty thousand inhabitants and which also
46 adjoins a county of the third class having a township form of government shall also be authorized
47 to (1) levy such sales tax at a rate of one-eighth of one percent; or (2) levy such sales tax at a rate
48 of one-fourth of one percent in conjunction with a reduction in its property tax levy or levies for
49 general revenues or for funding the maintenance of roads and bridges, or both, for each year in
50 which the sales tax is imposed. Such reduction shall be in an amount sufficient to decrease the
51 property taxes it will collect by not less than fifty percent of the sales tax revenue collected in
52 the tax year for which the property taxes are being levied. If in the immediately preceding year
53 a county actually collected less sales tax revenue than was projected for purposes of reducing its
54 property tax levy or levies, the county shall adjust its property tax levy or levies for the current
55 year to reflect such decrease. Any such county seeking voter approval of the sales tax alternative
56 authorized in this subsection shall include in the ballot of submission authorized in subsection
57 2 of this section language clearly stating the appropriate percentage of the sales tax revenue shall

58 be used for property tax reduction as provided herein. For purposes of this subsection, the term
59 "sales tax revenue collected" shall have the meaning provided in section 67.500.

60 **6. The tax authorized under this section shall comply with the provisions of section**
61 **67.495.**

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

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

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

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

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

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

45 **4. The tax authorized under this section shall comply with the provisions of section**
 46 **67.495.**

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

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

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

12 YES NO

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

19 4. The sales tax may be imposed at a rate of up to one percent on the receipts from the
 20 retail sale of all tangible personal property or taxable service within the county, if such property

21 and services are subject to taxation by the state of Missouri under ~~[sections 144.010 to 144.525]~~
22 **chapter 144.**

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

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

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

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

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

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

59 **11. The tax authorized under this section shall comply with the provisions of section**
60 **67.495.**

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

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

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

15 YES NO

16

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

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

29 4. All sales taxes collected by the director of revenue under this section on behalf of any
30 county, less one percent for the cost of collection, which shall be deposited in the state's general
31 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall
32 be deposited with the state treasurer in a special trust fund, which is hereby created, to be known

33 as the "County Recreation Sales Tax Trust Fund". The moneys in the county recreation sales tax
34 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of
35 the state. The director of revenue shall keep accurate records of the amount of money in the trust
36 fund which was collected in each county imposing a sales tax under this section, and the records
37 shall be open to the inspection of officers of each county and the general public. Not later than
38 the tenth day of each month, the director of revenue shall distribute all moneys deposited in the
39 trust fund during the preceding month by distributing to the county treasurer, or such other
40 officer as may be designated by the county ordinance or order, of each county imposing the tax
41 authorized by this section, the sum, as certified by the director of revenue, due the county.

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

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

56 7. Any county imposing a sales tax pursuant to the provisions of this section may
57 contract with the authority of any other county or with any city or political subdivision for the
58 financing, acquisition, operation, construction, maintenance, or utilization of any recreation
59 facility or project or program funded in whole or in part from revenues derived from the tax
60 levied pursuant to the provisions of this section.

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

65 9. The governing body of each of the counties imposing a sales tax under the provisions
66 of this section may cooperate with the governing body of any county or other political
67 subdivision of this state in carrying out the provisions of this section, and may establish and
68 conduct jointly a system of public recreation. The respective governing bodies administering

69 programs jointly may provide by agreement among themselves for all matters connected with
70 the programs and determine what items of cost and expense shall be paid by each.

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

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

76 **12. The tax authorized under this section shall comply with the provisions of section**
77 **67.495.**

67.990. 1. The governing body of any county or city not within a county may, upon
2 approval of a majority of the qualified voters of such county or city voting thereon, levy and
3 collect a tax not to exceed five cents per one hundred dollars of assessed valuation, or in any
4 county of the first classification with more than eighty-five thousand nine hundred but less than
5 eighty-six thousand inhabitants, the governing body may, upon approval of a majority of the
6 qualified voters of the county voting thereon, levy and collect a tax not to exceed ten cents per
7 one hundred dollars of assessed valuation upon all taxable property within the county or city or
8 for the purpose of providing services to persons sixty years of age or older. The tax so levied
9 shall be collected along with other county or city taxes, in the manner provided by law. All
10 funds collected for this purpose shall be deposited in a special fund for the provision of services
11 for persons sixty years of age or older, and shall be used for no other purpose except those
12 purposes authorized in sections 67.990 to 67.995. Deposits in the fund shall be expended only
13 upon approval of the board of directors established in section 67.993 and, **if in a county**, only
14 in accordance with the fund budget approved by the county [~~or city~~] governing body.

15 2. The question of whether the tax authorized by this section shall be imposed shall be
16 submitted in substantially the following form:

17 OFFICIAL BALLOT

18 Shall _____ (name of county/city) levy a tax of _____ cents per each one
19 hundred dollars assessed valuation for the purpose of providing services to
20 persons sixty years of age or older?

21 YES NO

67.993. 1. Upon the approval of the tax authorized by section 67.990 by the voters of
2 the county or city not within a county, the tax so approved shall be imposed upon all taxable
3 property within the county or city and the proceeds therefrom shall be deposited in a special
4 fund, to be known as the "Senior Citizens' Services Fund", which is hereby established within
5 the county or city treasury. No moneys in the senior citizens' services fund shall be spent until

6 the board of directors provided for in subsection 2 of this section has been appointed and has
7 taken office.

8 2. Upon approval of the tax authorized by section 67.990 by the voters of the county or
9 city, the governing body of the county or the mayor of the city shall appoint a board of directors
10 consisting of seven directors, who shall be selected from the county or city at large and shall, as
11 nearly as practicable, represent the various groups to be served by the board. Each director shall
12 be a resident of the county or city. Each director shall be appointed to serve for a term of four
13 years and until his successor is duly appointed and qualified; except that, of the directors first
14 appointed, one director shall be appointed for a term of one year, two directors shall be appointed
15 for a term of two years, two directors shall be appointed for a term of three years, and two
16 directors shall be appointed for a term of four years. Directors may be reappointed. All
17 vacancies on the board of directors shall be filled for the remainder of the unexpired term by the
18 governing body of the county or mayor of the city. The directors shall not receive any
19 compensation for their services, but may be reimbursed for all actual and necessary expenses
20 incurred in the performance of their official duties from the moneys in the senior citizens'
21 services fund.

22 3. The administrative control and management of the funds in the senior citizens'
23 services fund and all programs to be funded therefrom shall rest solely with the board of directors
24 appointed under subsection 2 of this section[;], except ~~[that]~~ , **in counties**, the budget for the
25 senior citizens' services fund shall be approved by the governing body of the county ~~[or city]~~
26 prior to making of any payments from the fund in any fiscal year. The board of directors shall
27 use the funds in the senior citizens' services fund to provide programs which will improve the
28 health, nutrition, and quality of life of persons who are sixty years of age or older. The budget
29 may allocate funds for operational and capital needs to senior-related programs in the county or
30 city in which such property taxes are collected. No funds in the senior citizens' services fund
31 may be used, directly or indirectly, for any political purpose. In providing such services, the
32 board of directors may contract with any person to provide services relating, in whole or in part,
33 to the services which the board itself may provide under this section, and for such purpose may
34 expend the tax proceeds derived from the tax authorized by section 67.990.

35 4. The board of directors shall elect a chairman, vice chairman, and such other officers
36 as it deems necessary; shall establish eligibility requirements for the programs it furnishes; and
37 shall do all other things necessary to carry out the purposes of sections 67.990 to 67.995. A
38 majority of the board of directors shall constitute a quorum.

39 5. The board of directors, with the approval of the governing body of the county or city,
40 may accept any gift of property or money for the use and benefit of the persons to be served
41 through the programs established and funded under sections 67.990 to 67.995[;] and may sell or

42 exchange any such property so long as such sale or exchange is in the best interests of the
 43 programs provided under sections 67.990 to 67.995 and the proceeds from such sale or exchange
 44 are used exclusively to fund such programs. **For a city not within a county, the board of**
 45 **directors may solicit, accept, and expend grants from private or public entities and enter**
 46 **into agreements to effectuate such grants so long as the transaction is in the best interest**
 47 **of the programs provided by the board and the proceeds are used exclusively to fund such**
 48 **programs.**

67.997. 1. The governing body of any county of the third classification without a
 2 township form of government and with more than eighteen thousand one hundred but fewer than
 3 eighteen thousand two hundred inhabitants may impose, by order or ordinance, a sales tax on all
 4 retail sales made within the county which are subject to sales tax under chapter 144. The tax
 5 authorized in this section shall not exceed one-fourth of one percent, and shall be imposed solely
 6 for the purpose of funding senior services and youth programs provided by the county. One-half
 7 of all revenue collected under this section, less one-half the cost of collection, shall be used
 8 solely to fund any service or activity deemed necessary by the senior service tax commission
 9 established in this section, and one-half of all revenue collected under this section, less one-half
 10 the cost of collection, shall be used solely to fund all youth programs administered by an existing
 11 county community task force. The tax authorized in this section shall be in addition to all other
 12 sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The
 13 order or ordinance shall not become effective unless the governing body of the county submits
 14 to the voters residing within the county at a state general, primary, or special election a proposal
 15 to authorize the governing body of the county to impose a tax under this section.

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

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

24 YES NO

25

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

28

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

36 3. On or after the effective date of any tax authorized under this section, the county
37 which imposed the tax shall enter into an agreement with the director of ~~[the department of]~~
38 revenue for the purpose of collecting the tax authorized in this section. On or after the effective
39 date of the tax the director of revenue shall be responsible for the administration, collection,
40 enforcement, and operation of the tax, and sections 32.085 and 32.087 shall apply. All revenue
41 collected under this section by the director of ~~[the department of]~~ revenue on behalf of any
42 county, except for one percent for the cost of collection which shall be deposited in the state's
43 general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall
44 be known as the "Senior Services and Youth Programs Sales Tax Trust Fund", and shall be used
45 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,
46 and shall not be commingled with any funds of the state. The director may make refunds from
47 the amounts in the trust fund and credited to the county for erroneous payments and
48 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
49 such county. Any funds in the special trust fund which are not needed for current expenditures
50 shall be invested in the same manner as other funds are invested. Any interest and moneys
51 earned on such investments shall be credited to the fund.

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

62 5. All applicable provisions in ~~[sections 144.010 to 144.525]~~ **chapter 144** governing the
63 state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the
64 collection of the tax, and all exemptions granted to agencies of government, organizations, and

65 persons under ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made applicable to the
 66 imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail
 67 certificate required ~~[by sections 144.010 to 144.525]~~ **under chapter 144** for the administration
 68 and collection of the state sales tax shall satisfy the requirements of this section, and no
 69 additional permit or exemption certificate or retail certificate shall be required; except that, the
 70 director of revenue may prescribe a form of exemption certificate for an exemption from the tax.
 71 All discounts allowed the retailer under the state sales tax for the collection of and for payment
 72 of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided
 73 in section 32.057 and ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made applicable to
 74 violations of this section. If any person is delinquent in the payment of the amount required to
 75 be paid under this section, or in the event a determination has been made against the person for
 76 taxes and penalty under this section, the limitation for bringing suit for the collection of the
 77 delinquent tax and penalty shall be the same as that provided ~~[in sections 144.010 to 144.525]~~
 78 **under chapter 144.**

79 6. The governing body of any county that has adopted the sales tax authorized in this
 80 section may submit the question of repeal of the tax to the voters on any date available for
 81 elections for the county. The ballot of submission shall be in substantially the following form:
 82 Shall _____ (insert the name of the county) repeal the sales tax imposed at a rate
 83 of _____ (insert ~~[rate of percent]~~ **percentage**) percent for the purpose of
 84 funding senior services and youth programs provided by the county?
 85 YES NO

86
 87 If you are in favor of the question, place an "X" in the box opposite "YES". If
 88 you are opposed to the question, place an "X" in the box opposite "NO".

89
 90 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
 91 of repeal, that repeal shall become effective on December thirty-first of the calendar year in
 92 which such repeal was approved. If a majority of the votes cast on the question by the qualified
 93 voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall
 94 remain effective until the question is resubmitted under this section to the qualified voters and
 95 the repeal is approved by a majority of the qualified voters voting on the question.

96 7. Whenever the governing body of any county that has adopted the sales tax authorized
 97 in this section receives a petition, signed by ten percent of the registered voters of the county
 98 voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed
 99 under this section, the governing body shall submit to the voters of the county a proposal to
 100 repeal the tax. If a majority of the votes cast on the question by the qualified voters voting

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

107 8. If the tax is repealed or terminated by any means, all funds remaining in the special
108 trust fund shall continue to be used solely for the designated purposes, and the county shall notify
109 the director of ~~[the department of]~~ revenue of the action at least thirty days before the effective
110 date of the repeal and the director may order retention in the trust fund, for a period of one year,
111 of two percent of the amount collected after receipt of such notice to cover possible refunds or
112 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
113 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
114 county, the director shall remit the balance in the account to the county and close the account of
115 that county. The director shall notify each county of each instance of any amount refunded or
116 any check redeemed from receipts due the county.

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

123 **10. The tax authorized under this section shall comply with the provisions of section**
124 **67.495.**

2 **67.1100. 1. Every city, town, and village in this state is authorized to create a**
3 **"Text-to-Donate" program within such city, town, or village. Each city, town, or village**
4 **that creates such a program shall create a fund within the city, town, or village treasury**
5 **to receive funds that are specifically designated for the purpose of reducing the number of**
6 **homeless persons, as defined under subdivision (5) of section 67.1062, in the city, town, or**
7 **village which created the fund.**

8 **2. Any city, town, or village that creates a text-to-donate fund pursuant to**
9 **subsection 1 of this section shall provide a telephone number by which a person may**
10 **donate to the fund by sending a text message to the designated telephone number.**

11 **3. Any city, town, or village that has created a text-to-donate fund shall be**
entrusted with the administration, promotion, donations to, and distribution from the

12 **fund. Distributions from such fund shall only be to pay for services which are aimed at**
 13 **reducing the population of homeless persons in the city, town, or village.**

14 **4. The general assembly shall make a one-time appropriation to each city, town, or**
 15 **village in a sufficient amount to authorize each city, town, or village to provide initial**
 16 **signage promoting a newly created text-to-donate fund. The signage shall be placed in**
 17 **areas that have a high population of homeless persons. Any further expenditures by a city,**
 18 **town, or village to promote the pilot program within such city, town, or village shall be**
 19 **paid out of the fund created by such city, town, or village.**

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

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

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

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

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

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

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

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

25 **(8)** Any county of the third classification with a population greater than seven thousand
 26 eight hundred but less than seven thousand nine hundred ~~[or]~~ ;

27 **(9)** Any county of the third classification with a population greater than eight thousand
 28 four hundred sixty but less than eight thousand five hundred ~~[or]~~ ;

29 **(10)** Any county of the third classification with a population greater than nine thousand
30 but less than nine thousand two hundred [☐] ;

31 **(11)** Any county of the third classification with a population greater than ten thousand
32 five hundred but less than ten thousand six hundred [☐] ;

33 **(12)** Any county of the third classification with a population greater than twenty-three
34 thousand five hundred but less than twenty-three thousand seven hundred [☐] ;

35 **(13)** A county of the third classification with a population greater than thirty-three
36 thousand but less than thirty-four thousand [☐] ;

37 **(14)** A county of the third classification with a population greater than twenty thousand
38 eight hundred but less than twenty-one thousand [☐] ;

39 **(15)** A county of the third classification with a population greater than fourteen thousand
40 one hundred but less than fourteen thousand five hundred [☐] ;

41 **(16)** A county of the third classification with a population greater than twenty thousand
42 eight hundred fifty but less than twenty-two thousand [☐] ;

43 **(17)** A county of the third classification with a population greater than thirty-nine
44 thousand but less than forty thousand [☐] ;

45 **(18)** A county of the third classification with a township form of organization and a
46 population greater than twenty-eight thousand but less than twenty-nine thousand [☐] ;

47 **(19)** A county of the third classification with a population greater than fifteen thousand
48 but less than fifteen thousand five hundred [☐] ;

49 **(20)** A county of the third classification with a population greater than eighteen thousand
50 but less than nineteen thousand seventy [☐] ;

51 **(21)** A county of the third classification with a population greater than thirteen thousand
52 nine hundred but less than fourteen thousand four hundred [☐] ;

53 **(22)** A county of the third classification with a population greater than twenty-seven
54 thousand but less than twenty-seven thousand five hundred [☐] ;

55 **(23)** A county of the first classification without a charter form of government and a
56 population of at least eighty thousand but not greater than eighty-three thousand [☐] ;

57 **(24)** A county of the third classification with a population greater than fifteen thousand
58 but less than fifteen thousand nine hundred without a township form of government which does
59 not adjoin any county of the first, second or fourth classification [☐] ;

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

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

70 ~~———(1) ;~~

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

73 ~~[(2)]~~ **(28)** A county with a population of at least four thousand seven hundred inhabitants
 74 but not more than four thousand nine hundred inhabitants;

75 ~~[(3)]~~ **(29)** A county with a population of at least seven thousand three hundred
 76 inhabitants but not more than seven thousand six hundred inhabitants;

77 ~~[(4)]~~ **(30)** A county with a population of at least ten thousand one hundred inhabitants
 78 but not more than ten thousand three hundred inhabitants; ~~and] or~~

79 ~~[(5)]~~ **(31)** A county with a population of at least four thousand three hundred inhabitants
 80 but not more than four thousand five hundred inhabitants.

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

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

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

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

94 YES NO

95

96 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 97 of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the
 98 first day of the second quarter after the director of revenue receives notice of adoption of the tax.

99 If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
 100 governing body of the county or municipality shall not impose the sales tax authorized in this

101 section until the governing body of the county or municipality resubmits another proposal to
102 authorize the governing body of the county or municipality to impose the sales tax authorized
103 by this section and such proposal is approved by a majority of the qualified voters voting
104 thereon; however no such proposal shall be resubmitted to the voters sooner than twelve months
105 from the date of the submission of the last such proposal.

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

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

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

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

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

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

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

147 12. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
148 apply to the tax imposed pursuant to this section.

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

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

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

154 (3) Provision of infrastructure and sites for industrial development or for public
155 infrastructure projects; and

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

157 **14. The tax authorized under this section shall comply with the provisions of section**
158 **67.495.**

67.1303. 1. The governing body of any home rule city with more than one hundred
2 fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred
3 inhabitants, any home rule city with more than forty-five thousand five hundred but less than
4 forty-five thousand nine hundred inhabitants and the governing body of any city within any
5 county of the first classification with more than one hundred four thousand six hundred but less
6 than one hundred four thousand seven hundred inhabitants and the governing body of any county
7 of the third classification without a township form of government and with more than forty
8 thousand eight hundred but less than forty thousand nine hundred inhabitants or any city within
9 such county may impose, by order or ordinance, a sales tax on all retail sales made in the city or
10 county which are subject to sales tax under chapter 144. In addition, the governing body of any
11 county of the first classification with more than eighty-five thousand nine hundred but less than
12 eighty-six thousand inhabitants or the governing body of any home rule city with more than
13 seventy-three thousand but less than seventy-five thousand inhabitants may impose, by order or
14 ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax

15 under chapter 144. The tax authorized in this section shall not be more than one-half of one
16 percent. The order or ordinance imposing the tax shall not become effective unless the
17 governing body of the city or county submits to the voters of the city or county at a state general
18 or primary election a proposal to authorize the governing body to impose a tax under this section.
19 The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and
20 shall be stated separately from all other charges and taxes.

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

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

26 YES NO

27

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

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

40 (1) Acquisition of land;

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

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

43 (4) Extension of streets;

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

45 (6) Marketing;

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

47 (8) Providing grants and low-interest loans to companies for job training, equipment
48 acquisition, site development, and infrastructure. Not more than twenty-five percent of the
49 revenue generated may be used annually for administrative purposes, including staff and facility
50 costs.

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

57 5. Any city or county imposing the tax authorized in this section shall establish an
58 economic development tax board. The board shall consist of eleven members, to be appointed
59 as follows:

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

63 (2) One member shall be appointed, in any manner agreed upon by the affected districts,
64 to represent all other districts levying ad valorem taxes within the area selected for an economic
65 development project or area funded by the sales tax authorized in this section, excluding
66 representatives of the governing body of the city or county;

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

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

71 (5) In each city, two members shall be appointed by the governing body of the county
72 in which the city is located. In each county, two members shall be appointed by the governing
73 body of the county. At the option of the members appointed by a city or county the members
74 who are appointed by the school boards and other taxing districts may serve on the board for a
75 term to coincide with the length of time an economic development project, plan, or designation
76 of an economic development area is considered for approval by the board, or for the definite
77 terms as provided in this subsection. If the members representing school districts and other
78 taxing districts are appointed for a term coinciding with the length of time an economic
79 development project, plan, or area is approved, such term shall terminate upon final approval of
80 the project, plan, or designation of the area by the governing body of the city or county. If any
81 school district or other taxing jurisdiction fails to appoint members of the board within thirty
82 days of receipt of written notice of a proposed economic development plan, economic
83 development project, or designation of an economic development area, the remaining members
84 may proceed to exercise the power of the board. Of the members first appointed by the city or
85 county, three shall be designated to serve for terms of two years, three shall be designated to
86 serve for a term of three years, and the remaining members shall be designated to serve for a term

87 of four years from the date of such initial appointments. Thereafter, the members appointed by
88 the city or county shall serve for a term of four years, except that all vacancies shall be filled for
89 unexpired terms in the same manner as were the original appointments.

90 6. The board, subject to approval of the governing body of the city or county, shall
91 develop economic development plans, economic development projects, or designations of an
92 economic development area, and shall hold public hearings and provide notice of any such
93 hearings. The board shall vote on all proposed economic development plans, economic
94 development projects, or designations of an economic development area, and amendments
95 thereto, within thirty days following completion of the hearing on any such plan, project, or
96 designation, and shall make recommendations to the governing body within ninety days of the
97 hearing concerning the adoption of or amendment to economic development plans, economic
98 development projects, or designations of an economic development area.

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

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

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

109 YES NO

110

111 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
112 effective on December thirty-first of the calendar year in which such repeal was approved. If a
113 majority of the votes cast on the question by the qualified voters voting thereon are opposed to
114 the repeal, then the sales tax authorized in this section shall remain effective until the question
115 is resubmitted under this section to the qualified voters of the city or county, and the repeal is
116 approved by a majority of the qualified voters voting on the question.

117 9. Whenever the governing body of any city or county that has adopted the sales tax
118 authorized in this section receives a petition, signed by ten percent of the registered voters of the
119 city or county voting in the last gubernatorial election, calling for an election to repeal the sales
120 tax imposed under this section, the governing body shall submit to the voters a proposal to repeal
121 the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are
122 in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar

123 year in which such repeal was approved. If a majority of the votes cast on the question by the
 124 qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until
 125 the question is resubmitted under this section to the qualified voters and the repeal is approved
 126 by a majority of the qualified voters voting on the question.

127 **10. The tax authorized under this section shall comply with the provisions of section**
 128 **67.495.**

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

3 2. In lieu of the sales taxes authorized under sections 67.1300 and 67.1303, the
 4 governing body of any city or county may impose, by order or ordinance, a sales tax on all retail
 5 sales made in the city or county which are subject to sales tax under chapter 144. The tax
 6 authorized in this section shall not be more than one-half of one percent. The order or ordinance
 7 imposing the tax shall not become effective unless the governing body of the city or county
 8 submits to the voters of the city or county at any citywide, county or state general, primary or
 9 special election a proposal to authorize the governing body to impose a tax under this section.
 10 The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and
 11 shall be stated separately from all other charges and taxes. The tax authorized in this section
 12 shall not be imposed by any city or county that has imposed a tax under section 67.1300 or
 13 67.1303 unless the tax imposed under those sections has expired or been repealed.

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

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

19 YES NO

20

21 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
 22 of the question, then the tax shall become effective on the first day of the second calendar quarter
 23 following the calendar quarter in which the election was held. If a majority of the votes cast on
 24 the question by the qualified voters voting thereon are opposed to the question, then the tax shall
 25 not become effective unless and until the question is resubmitted under this section to the
 26 qualified voters and such question is approved by a majority of the qualified voters voting on the
 27 question, provided that no proposal shall be resubmitted to the voters sooner than twelve months
 28 from the date of the submission of the last proposal.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

112 (c) Two members from the cities, towns, or villages within the county appointed in any
113 manner agreed upon by the chief elected officers of the cities or villages.

114

115 Of the members initially appointed, three shall be designated to serve for terms of two years,
116 except that when a nine-member board is designated, seven of the members initially appointed
117 shall be designated to serve for terms of two years, and the remaining members shall be
118 designated to serve for a term of four years from the date of such initial appointments.
119 Thereafter, the members appointed shall serve for a term of four years, except that all vacancies
120 shall be filled for unexpired terms in the same manner as were the original appointments.

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

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

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

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

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

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

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

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

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

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

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

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

166 (a) Infrastructure improvements;

167 (b) Land and/or buildings;

168 (c) Machinery and equipment;

169 (d) Job training investments;

170 (e) Direct business incentives;

171 (f) Marketing;

172 (g) Administration and legal expenses; and

173 (h) Other expenditures.

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

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

181 YES NO

182

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

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

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

204 **21. The tax authorized under this section shall comply with the provisions of section**
205 **67.495.**

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

4 trailers, boats or outboard motors and sales to or by public utilities and providers of
5 communications, cable, or video services. Any sales and use tax imposed pursuant to this
6 section may be imposed in increments of one-eighth of one percent, up to a maximum of one
7 percent. Such district sales and use tax may be imposed for any district purpose designated by
8 the district in its ballot of submission to its qualified voters; except that, no resolution adopted
9 pursuant to this section shall become effective unless the board of directors of the district
10 submits to the qualified voters of the district, by mail-in ballot, a proposal to authorize a sales
11 and use tax pursuant to this section. If a majority of the votes cast by the qualified voters on the
12 proposed sales tax are in favor of the sales tax, then the resolution is adopted. If a majority of
13 the votes cast by the qualified voters are opposed to the sales tax, then the resolution is void.

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

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

20 YES NO

21

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

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

29 4. The director of ~~the department of~~ revenue shall collect any tax adopted pursuant to
30 this section pursuant to **the provisions of** section 32.087.

31 5. In each district in which a sales and use tax is imposed pursuant to this section, every
32 retailer shall add such additional tax imposed by the district to such retailer's sale price, and when
33 so added such tax shall constitute a part of the purchase price, shall be a debt of the purchaser
34 to the retailer until paid and shall be recoverable at law in the same manner as the purchase price.

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

39 7. The penalties provided [~~in sections 144.010 to 144.525~~] **under chapter 144** shall
40 apply to violations of this section.

41 8. All revenue received by the district from a sales and use tax imposed pursuant to this
42 section which is designated for a specific purpose shall be deposited into a special trust fund and
43 expended solely for such purpose. Upon the expiration of any sales and use tax adopted pursuant
44 to this section, all funds remaining in the special trust fund shall continue to be used solely for
45 the specific purpose designated in the resolution adopted by the qualified voters. Any funds in
46 such special trust fund which are not needed for current expenditures may be invested by the
47 board of directors pursuant to applicable laws relating to the investment of other district funds.

48 9. A district may repeal by resolution any sales and use tax imposed pursuant to this
49 section before the expiration date of such sales and use tax unless the repeal of such sales and
50 use tax will impair the district's ability to repay any liabilities the district has incurred, moneys
51 the district has borrowed or obligation the district has issued to finance any improvements or
52 services rendered for the district.

53 10. Notwithstanding the provisions of chapter 115, an election for a district sales and use
54 tax under this section shall be conducted in accordance with the provisions of this section.

55 **11. The tax authorized under this section shall comply with the provisions of section**
56 **67.495.**

67.1712. 1. The governing body of any county located within the proposed metropolitan
2 district is hereby authorized to impose by ordinance a one-tenth of one cent sales tax on all retail
3 sales subject to taxation [~~pursuant to sections 144.010 to 144.525~~] **under chapter 144** for the
4 purpose of funding the creation, operation and maintenance of a metropolitan park and recreation
5 district.

6 2. In addition to the tax authorized in subsection 1 of this section, the governing body
7 of any county located within the metropolitan district as of January 1, 2012, is authorized to
8 impose by ordinance an incremental sales tax of up to three-sixteenths of one cent on all retail
9 sales subject to taxation under [~~sections 144.010 to 144.525~~] **chapter 144** for the purpose of
10 funding the operation and maintenance of the metropolitan park and recreation district. Such
11 incremental sales tax shall not be implemented unless approved by the voters of the county with
12 the largest population within the district and at least one other such county under subsection 2
13 of section 67.1715.

14 3. The taxes authorized by sections 67.1700 to 67.1769 shall be in addition to all other
15 sales taxes allowed by law. The governing body of any county within the metropolitan district
16 enacting such an ordinance shall submit to the voters of such county a proposal to approve its
17 ordinance imposing or increasing the tax. Such ordinance shall become effective only after the
18 majority of the voters voting on such ordinance approve such ordinance. The provisions of

19 sections 32.085 and 32.087 shall apply to any tax and increase in tax approved pursuant to this
 20 section and sections 67.1715 to 67.1721.

21 **4. The tax authorized under this section shall comply with the provisions of section**
 22 **67.495.**

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

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

18 YES NO

19

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

30 2. After the effective date of any tax imposed under the provisions of this section, the
 31 director of revenue shall perform all functions incident to the administration, collection,
 32 enforcement, and operation of the tax and the director of revenue shall collect in addition to the

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

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

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

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

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

74 **7. The tax authorized under this section shall comply with the provisions of section**
75 **67.495.**

67.1922. 1. The governing body of any county containing any part of a Corps of
2 Engineers lake with a shoreline of at least seven hundred miles and not exceeding a shoreline of
3 nine hundred miles or the governing body of any county which borders on or which contains part
4 of a lake with not less than one hundred miles of shoreline may impose by order one or more
5 sales taxes, not to exceed one and one-half percent in the aggregate, on all retail sales made in
6 such county which are subject to taxation [~~pursuant to the provisions of sections 144.010 to~~
7 ~~144.525]~~ **under chapter 144** for the purpose of affecting any combination of water quality,
8 infrastructure, or tourism in the county. The taxes authorized by this section shall be in addition
9 to any and all other sales taxes allowed by law; except that no order imposing a sales tax
10 pursuant to the provisions of this section shall be effective unless the governing body of the
11 county submits to the voters of the county, at a municipal or state primary, general or special
12 election, a proposal to authorize the governing body of the county to impose such tax.

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

15 Shall the county of _____ (county's name) impose a countywide sales tax of
16 _____ (insert percent) for the purpose of affecting _____ (water quality,
17 infrastructure, and tourism) (water quality and infrastructure) (water quality and
18 tourism) (infrastructure and tourism) (water quality) (infrastructure) (tourism)
19 (insert one) as provided by law?

20 YES NO

21

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

24

25 If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon
26 are in favor of the proposal, then the order shall become effective on the first day of the second
27 calendar quarter after the director of revenue receives notice of adoption of the tax. If the
28 proposal receives less than the required majority, then the governing body of the county shall
29 have no power to impose the sales tax authorized pursuant to this section unless and until the

30 governing body shall again have submitted another proposal to authorize the governing body to
31 impose the sales tax authorized by this section and such proposal is approved by the required
32 majority of the qualified voters of the county voting on such proposal.

33 **3. The tax authorized under this section shall comply with the provisions of section**
34 **67.495.**

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

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

13 Shall the Tourism Community Enhancement District impose a sales tax of
14 _____ (insert amount) for the purpose of promoting tourism in the district?
15 YES NO

16
17 If you are in favor of the question, place an "X" in the box opposite "YES". If
18 you are opposed to the question, place an "X" in the box opposite "NO".
19

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

28 **3. The tax authorized under this section shall comply with the provisions of section**
29 **67.495.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

35 3. Whenever not less than fifty owners of real property located within any county listed
36 in subsection 2 of this section desire to create an exhibition center and recreational facility
37 district, the property owners shall file a petition with the governing body of each county located
38 within the boundaries of the proposed district requesting the creation of the district. The district

39 boundaries may include all or part of the counties described in this section. The petition shall
40 contain the following information:

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

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

45 (3) The name of the proposed district.

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

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

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

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

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

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

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

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

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

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

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

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

72 (3) The name of the district;

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

74 and

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

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

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

87 YES NO

88

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

91

92 If a majority of the votes cast in the portion of any county that is part of the proposed district
93 favor the proposal, then the sales tax shall become effective in that portion of the county that is
94 part of the proposed district on the first day of the first calendar quarter immediately following
95 the election. If a majority of the votes cast in the portion of a county that is a part of the
96 proposed district oppose the proposal, then that portion of such county shall not impose the sales
97 tax authorized in this section until after the county governing body has submitted another such
98 sales tax proposal and the proposal is approved by a majority of the qualified voters voting
99 thereon. However, if a sales tax proposal is not approved, the governing body of the county shall
100 not resubmit a proposal to the voters pursuant to this section sooner than twelve months from
101 the date of the last proposal submitted pursuant to this section. If the qualified voters in two or
102 more counties that have contiguous districts approve the sales tax proposal, the districts shall
103 combine to become one district.

104 8. There is hereby created a board of trustees to administer any district created and the
105 expenditure of revenue generated pursuant to this section consisting of four individuals to
106 represent each county approving the district, as provided in this subsection. The governing body
107 of each county located within the district, upon approval of that county's sales tax proposal, shall
108 appoint four members to the board of trustees; at least one shall be an owner of a nonlodging
109 business located within the taxing district, or their designee, at least one shall be an owner of a
110 lodging facility located within the district, or their designee, and all members shall reside in the

111 district except that one nonlodging business owner, or their designee, and one lodging facility
112 owner, or their designee, may reside outside the district. Each trustee shall be at least twenty-five
113 years of age and a resident of this state. Of the initial trustees appointed from each county, two
114 shall hold office for two years, and two shall hold office for four years. Trustees appointed after
115 expiration of the initial terms shall be appointed to a four-year term by the governing body of the
116 county the trustee represents, with the initially appointed trustee to remain in office until a
117 successor is appointed, and shall take office upon being appointed. Each trustee may be
118 reappointed. Vacancies shall be filled in the same manner in which the trustee vacating the
119 office was originally appointed. The trustees shall not receive compensation for their services,
120 but may be reimbursed for their actual and necessary expenses. The board shall elect a chair and
121 other officers necessary for its membership. Trustees may be removed if:

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

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

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

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

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

129 (3) To enter into contracts, franchises, and agreements with any person or entity, public
130 or private, affecting the affairs of the district, including contracts with any municipality, district,
131 or state, or the United States, and any of their agencies, political subdivisions, or
132 instrumentalities, for the funding, including without limitation interest rate exchange or swap
133 agreements, planning, development, construction, acquisition, maintenance, or operation of a
134 single exhibition center and recreational facilities or to assist in such activity. "Recreational
135 facilities" means locations explicitly designated for public use where the primary use of the
136 facility involves participation in hobbies or athletic activities;

137 (4) To borrow money and incur indebtedness and evidence the same by certificates,
138 notes, or debentures, to issue bonds and use any one or more lawful funding methods the district
139 may obtain for its purposes at such rates of interest as the district may determine. Any bonds,
140 notes, and other obligations issued or delivered by the district may be secured by mortgage,
141 pledge, or deed of trust of any or all of the property and income of the district. Every issue of
142 such bonds, notes, or other obligations shall be payable out of property and revenues of the
143 district and may be further secured by other property of the district, which may be pledged,
144 assigned, mortgaged, or a security interest granted for such payment, without preference or
145 priority of the first bonds issued, subject to any agreement with the holders of any other bonds
146 pledging any specified property or revenues. Such bonds, notes, or other obligations shall be

147 authorized by resolution of the district board, and shall bear such date or dates, and shall mature
148 at such time or times, but not in excess of thirty years, as the resolution shall specify. Such
149 bonds, notes, or other obligations shall be in such denomination, bear interest at such rate or
150 rates, be in such form, either coupon or registered, be issued as current interest bonds, compound
151 interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such
152 manner, be payable in such place or places, and be subject to redemption as such resolution may
153 provide, notwithstanding section 108.170. The bonds, notes, or other obligations may be sold
154 at either public or private sale, at such interest rates, and at such price or prices as the district
155 shall determine;

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

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

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

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

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

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

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

174 10. There is hereby created the "Exhibition Center and Recreational Facility District
175 Sales Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to this
176 section. The director of revenue shall be custodian of the trust fund, and moneys in the trust fund
177 shall be used solely for the purposes authorized in this section. Moneys in the trust fund shall
178 be considered nonstate funds pursuant to Section 15, Article IV, Constitution of Missouri. The
179 director of revenue shall invest moneys in the trust fund in the same manner as other funds are
180 invested. Any interest and moneys earned on such investments shall be credited to the trust fund.
181 All sales taxes collected by the director of revenue pursuant to this section on behalf of the
182 district, less one percent for the cost of collection which shall be deposited in the state's general

183 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall
184 be deposited in the trust fund. The director of revenue shall keep accurate records of the amount
185 of moneys in the trust fund which was collected in the district imposing a sales tax pursuant to
186 this section, and the records shall be open to the inspection of the officers of each district and the
187 general public. Not later than the tenth day of each month, the director of revenue shall
188 distribute all moneys deposited in the trust fund during the preceding month to the district. The
189 director of revenue may authorize refunds from the amounts in the trust fund and credited to the
190 district for erroneous payments and overpayments made, and may redeem dishonored checks and
191 drafts deposited to the credit of the district.

192 11. The sales tax authorized by this section is in addition to all other sales taxes allowed
193 by law. Except as modified in this section, all provisions of sections 32.085 and 32.087 apply
194 to the sales tax imposed pursuant to this section.

195 12. Any sales tax imposed pursuant to this section shall not extend past the initial term
196 approved by the voters unless an extension of the sales tax is submitted to and approved by the
197 qualified voters in each county in the manner provided in this section. Each extension of the
198 sales tax shall be for a period not to exceed twenty years. The ballot of submission for the
199 extension shall be in substantially the following form:

200 Shall the _____ (name of district) extend the sales tax of one-fourth of one
201 percent for a period of _____ (~~insert~~ number of years) years to fund the
202 acquisition, construction, maintenance, operation, improvement, and promotion
203 of an exhibition center and recreational facilities?

204 YES NO

205

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

208

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

214 13. Once the sales tax authorized by this section is abolished or terminated by any
215 means, all funds remaining in the trust fund shall be used solely for the purposes approved in the
216 ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while
217 the district has any financing or other obligations outstanding; provided that any new financing,
218 debt, or other obligation or any restructuring or refinancing of an existing debt or obligation

219 incurred more than ten years after voter approval of the sales tax provided in this section or more
220 than ten years after any voter-approved extension thereof shall not cause the extension of the
221 sales tax provided in this section or cause the final maturity of any financing or other obligations
222 outstanding to be extended. Any funds in the trust fund which are not needed for current
223 expenditures may be invested by the district in the securities described in subdivisions (1) to (12)
224 of subsection 1 of section 30.270 or repurchase agreements secured by such securities. If the
225 district abolishes the sales tax, the district shall notify the director of revenue of the action at
226 least ninety days before the effective date of the repeal, and the director of revenue may order
227 retention in the trust fund, for a period of one year, of two percent of the amount collected after
228 receipt of such notice to cover possible refunds or overpayment of the sales tax and to redeem
229 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
230 after the effective date of abolition of the sales tax in the district, the director of revenue shall
231 remit the balance in the account to the district and close the account of the district. The director
232 of revenue shall notify the district of each instance of any amount refunded or any check
233 redeemed from receipts due the district.

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

247 **15. The tax authorized under this section shall comply with the provisions of section**
248 **67.495.**

67.2030. 1. The governing authority of any city of the fourth classification with more
2 than one thousand six hundred but less than one thousand seven hundred inhabitants and located
3 in any county of the first classification with more than seventy-three thousand seven hundred but
4 less than seventy-three thousand eight hundred inhabitants is hereby authorized to impose, by
5 ordinance or order, a sales tax in the amount not to exceed one-half of one percent on all retail
6 sales made in such city which are subject to taxation [~~pursuant to sections 144.010 to 144.525~~]

7 **under chapter 144** for the promotion of tourism in such city. The tax authorized by this section
8 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or
9 order imposing a sales tax pursuant to this section shall be effective unless the governing
10 authority of the city submits to the qualified voters of the city, at any municipal or state general,
11 primary, or special election, a proposal to authorize the governing authority of the city to impose
12 a tax.

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

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

16 YES NO

17

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

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
22 of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the
23 first day of the first calendar quarter immediately following notification to the director of ~~the~~
24 ~~department of~~ revenue of the election approving the proposal. If a proposal receives less than
25 the required majority, then the governing authority of the city shall have no power to impose the
26 sales tax unless and until the governing authority of the city has submitted another proposal to
27 authorize the imposition of the sales tax authorized by this section and such proposal is approved
28 by the required majority of the qualified voters voting thereon. However, in no event shall a
29 proposal pursuant to this section be submitted to the voters sooner than twelve months from the
30 date of the last proposal pursuant to this section.

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

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

35 (2) The city may enter into an agreement with the director of revenue of the state of
36 Missouri for the purpose of collecting the tax authorized in this section. In the event any city
37 enters into an agreement with the director of revenue of the state of Missouri for the collection
38 of the tax authorized in this section, the director of revenue shall perform all functions incident
39 to the administration, collection, enforcement, and operation of such tax, and the director of
40 revenue shall collect the additional tax authorized in this section. The tax authorized in this
41 section shall be collected and reported upon such forms and under such administrative rules and

42 regulations as may be prescribed by the director of revenue, and the director of revenue shall
43 retain an amount not to exceed one percent for cost of collection.

44 4. If a tax is imposed by a city pursuant to this section, the city may collect a penalty of
45 one percent and interest not to exceed two percent per month on unpaid taxes which shall be
46 considered delinquent thirty days after the last day of each quarter.

47 5. (1) The governing authority of any city that has adopted any sales tax pursuant to this
48 section shall, upon filing of a petition calling for the repeal of such sales tax signed by at least
49 ten percent of the qualified voters in the city, submit the question of repeal of the sales tax to the
50 qualified voters at any primary or general election. The ballot of submission shall be in
51 substantially the following form:

52 Shall _____ (insert name of city) repeal the sales tax of _____ (insert [~~rate of~~
53 ~~percent~~] **percentage**) percent for tourism purposes now in effect in _____
54 (insert name of city)?

55 YES NO

56

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

59

60 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
61 effective on December thirty-first of the calendar year in which such repeal was approved.

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

67 (3) The governing authority of a city repealing a tax pursuant to this section shall notify
68 the director of revenue of the action at least forty-five days before the effective date of the repeal
69 and the director of revenue may order retention in any trust fund created in the state treasury
70 associated with the tax, for a period of one year, of two percent of the amount collected after
71 receipt of such notice to cover refunds or overpayment of the tax and to redeem dishonored
72 checks and drafts deposited to the credit of such accounts. After one year has elapsed after the
73 effective date of repeal of the tax in the city, the director of revenue shall remit the balance in the
74 trust fund to the city and close the account of that city. The director of revenue shall notify each
75 city of each instance of any amount refunded or any check redeemed from receipts due the city.

76 (4) In the event that the repeal of a sales tax pursuant to this section dissolves or
77 terminates a taxing district, the governing authority of the city shall appoint a person to act as

78 trustee for the district so dissolved or terminated. Before beginning the discharge of duties, the
 79 trustee shall take and subscribe an oath to faithfully discharge the duties of the office, and shall
 80 give bond with sufficient security, approved by the governing authority of the city, to the use of
 81 the dissolved or terminated district, for the faithful discharge of duties. The trustee shall have
 82 and exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining
 83 obligations of the district, shall pay over to the city treasurer or the equivalent official and take
 84 receipt for all remaining moneys. Upon payment to the city treasurer, the trustee shall deliver
 85 to the clerk of the governing authority of the city all books, papers, records, and deeds belonging
 86 to the dissolved district.

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

89 **7. The tax authorized under this section shall comply with the provisions of section**
 90 **67.495.**

67.2040. 1. The governing body of any county of the third classification without a
 2 township form of government and with more than forty-one thousand one hundred but fewer than
 3 forty-one thousand two hundred inhabitants may impose, by order or ordinance, a sales tax on
 4 all retail sales made within the county which are subject to sales tax under chapter 144. The tax
 5 authorized in this section shall be equal to one-eighth of one percent, and shall be imposed solely
 6 for the purpose of funding construction for a shelter for women and children, as defined in
 7 section 455.200. The tax authorized in this section shall be in addition to all other sales taxes
 8 imposed by law, and shall be stated separately from all other charges and taxes. The order or
 9 ordinance shall not become effective unless the governing body of the county submits to the
 10 voters residing within the county at a state general, primary, or special election a proposal to
 11 authorize the governing body of the county to impose a tax under this section.

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

14 Shall _____ (insert the name of the political subdivision) impose a sales tax at
 15 a rate of _____ (insert [~~rate of percent~~] **percentage**) percent, solely for the
 16 purpose of funding construction for a shelter for women and children?

17 YES NO

18

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

21

22 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
 23 of the question, then the tax shall become effective on the first day of the second calendar quarter

24 immediately following notification to the department of revenue. If a majority of the votes cast
25 on the question by the qualified voters voting thereon are opposed to the question, then the tax
26 shall not become effective unless and until the question is resubmitted under this section to the
27 qualified voters and such question is approved by a majority of the qualified voters voting on the
28 question.

29 3. All revenue collected under this section by the director of ~~[the department of]~~ revenue
30 on behalf of any county, except for one percent for the cost of collection which shall be deposited
31 in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby
32 created and shall be known as the "Women's and Children's Shelter Sales Tax Fund", and shall
33 be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state
34 funds, and shall not be commingled with any funds of the state. The director may make refunds
35 from the amounts in the trust fund and credited to the county for erroneous payments and
36 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
37 such county. Any funds in the special trust fund which are not needed for current expenditures
38 shall be invested in the same manner as other funds are invested. Any interest and moneys
39 earned on such investments shall be credited to the fund.

40 4. On or after the effective date of the tax, the director of revenue shall be responsible
41 for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and
42 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to collect
43 the amount required to be reported and remitted, but not to change the requirements of reporting
44 or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies,
45 the governing body of the county may authorize the use of a bracket system similar to that
46 authorized in section 144.285, and notwithstanding the provisions of that section, this new
47 bracket system shall be used where this tax is imposed and shall apply to all taxable transactions.
48 Beginning with the effective date of the tax, every retailer in the county shall add the sales tax
49 to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall
50 be recoverable at law in the same manner as the purchase price. For purposes of this section, all
51 retail sales shall be deemed to be consummated at the place of business of the retailer.

52 5. All applicable provisions in ~~[sections 144.010 to 144.525,]~~ **chapter 144** governing
53 the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the
54 collection of the tax, and all exemptions granted to agencies of government, organizations, and
55 persons under ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made applicable to the
56 imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail
57 certificate required ~~[by sections 144.010 to 144.525]~~ **under chapter 144** for the administration
58 and collection of the state sales tax shall satisfy the requirements of this section, and no
59 additional permit or exemption certificate or retail certificate shall be required; except that, the

60 director of revenue may prescribe a form of exemption certificate for an exemption from the tax.
 61 All discounts allowed the retailer under the state sales tax for the collection of and for payment
 62 of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided
 63 in section 32.057 and [~~sections 144.010 to 144.525~~] **chapter 144** are hereby made applicable to
 64 violations of this section. If any person is delinquent in the payment of the amount required to
 65 be paid under this section, or in the event a determination has been made against the person for
 66 taxes and penalty under this section, the limitation for bringing suit for the collection of the
 67 delinquent tax and penalty shall be the same as that provided [~~in sections 144.010 to 144.525~~]
 68 **under chapter 144.**

69 6. Any sales tax imposed under this section shall expire three years after the date such
 70 tax becomes effective, unless such tax is repealed under this section before the expiration date
 71 provided for in this subsection.

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

75 Shall _____ (insert the name of the political subdivision) repeal the sales tax
 76 imposed at a rate of _____ (insert [~~rate of percent~~] **percentage**) percent for the
 77 purpose of funding construction for a shelter for women and children?

78 YES NO

79

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

82

83 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
 84 of repeal, that repeal shall become effective on December thirty-first of the calendar year in
 85 which such repeal was approved. If a majority of the votes cast on the question by the qualified
 86 voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall
 87 remain effective until the question is resubmitted under this section to the qualified voters and
 88 the repeal is approved by a majority of the qualified voters voting on the question.

89 8. Whenever the governing body of any county that has adopted the sales tax authorized
 90 in this section receives a petition, signed by ten percent of the registered voters of the county
 91 voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed
 92 under this section, the governing body shall submit to the voters of the county a proposal to
 93 repeal the tax. If a majority of the votes cast on the question by the qualified voters voting
 94 thereon are in favor of the repeal, the repeal shall become effective on December thirty-first of
 95 the calendar year in which such repeal was approved. If a majority of the votes cast on the

96 question by the qualified voters voting thereon are opposed to the repeal, then the sales tax
97 authorized in this section shall remain effective until the question is resubmitted under this
98 section to the qualified voters and the repeal is approved by a majority of the qualified voters
99 voting on the question.

100 9. If the tax is repealed or terminated by any means, all funds remaining in the special
101 trust fund shall continue to be used solely for the designated purposes, and the county shall notify
102 the director of ~~[the department of]~~ revenue of the action at least thirty days before the effective
103 date of the repeal and the director may order retention in the trust fund, for a period of one year,
104 of two percent of the amount collected after receipt of such notice to cover possible refunds or
105 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
106 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
107 county, the director shall remit the balance in the account to the county and close the account of
108 that county. The director shall notify each county of each instance of any amount refunded or
109 any check redeemed from receipts due the county.

110 **10. The tax authorized under this section shall comply with the provisions of section**
111 **67.495.**

67.2520. 1. If a governing body or circuit court judge has certified the question
2 regarding the district creation and sales tax funding for voter approval, the municipal clerk in
3 which the district is located, or the circuit clerk if the order and certification has been by a circuit
4 judge, shall conduct the election. The questions shall be submitted to the qualified voters of each
5 subdistrict within the district boundaries who have filed an application pursuant to this section.
6 The municipal clerk, or the circuit clerk if the district is being formed by the circuit court, shall
7 publish notice of the election in at least one newspaper of general circulation in the county where
8 the proposed district is located, with the publication to occur not more than fifteen days but not
9 less than ten days before the date when applications for ballots will be accepted. The notice shall
10 include a description of the district boundaries, the time frame and manner of applying for a
11 ballot, the questions to be voted upon, and where and when applications for ballots will be
12 accepted. The municipal clerk, or circuit clerk if the district is being formed by the circuit court,
13 shall also send a notice of the election to all registered voters in the proposed district, which shall
14 include the information in the published notice. The costs of printing and publication of the
15 notice, and mailing of the notices to registered voters, shall be paid by the petitioners. If the
16 district is organized pursuant to sections 67.2500 to 67.2530, the petitioners may be reimbursed
17 for such costs out of the revenues received by the district.

18 2. For elections held in subdistricts pursuant to this section, if all the owners of property
19 in a subdistrict joined in the petition for formation of the district, such owners may cast their
20 ballot by unanimous petition approving any measure submitted to them as subdistrict voters

21 pursuant to this section. Each owner shall receive one vote per acre owned. Fractional votes
22 shall be allowed. The petition shall be submitted to the municipal clerk, or the circuit court clerk
23 if the district is being formed by the circuit court, who shall verify the authenticity of all
24 signatures thereon. The filing of a unanimous petition shall constitute an election in the
25 subdistrict under this section and the results of said election shall be entered pursuant to this
26 section.

27 3. The sales tax shall be not more than one-half of one percent on all retail sales within
28 the district, which are subject to taxation pursuant to section 67.2530, to fund, promote, and
29 provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or
30 similar entertainment events or activities, and to fund, promote, plan, design, construct, improve,
31 maintain, and operate public improvements, transportation projects, and related facilities in the
32 district.

33 4. Application for a ballot shall be made as provided in this subsection:

34 (1) Persons entitled to apply for a ballot in an election shall be:

35 (a) A resident registered voter of the district; or

36 (b) If there are no registered voters in a subdistrict, a person, including a corporation or
37 other entity, which owns real property within the subdistrict. Each voter which is not an
38 individual shall determine how to cast its vote as provided for in its articles of incorporation,
39 articles of organization, articles of partnership, bylaws, or other document which sets forth an
40 appropriate mechanism for the determination of the entity's vote. If a voter has no such
41 mechanism, then its vote shall be cast as determined by a majority of the persons who run the
42 day-to-day affairs of the voter. Each property owner shall receive one vote;

43 (2) Only persons entitled to apply for a ballot in elections pursuant to this subsection
44 shall apply. Such persons shall apply with the municipal clerk, or the circuit clerk if the district
45 is formed by the circuit court. Each person applying shall provide:

46 (a) Such person's name, address, mailing address, and phone number;

47 (b) An authorized signature; and

48 (c) Evidence that such person is entitled to vote. Such evidence shall be a copy of:

49 a. For resident individuals, proof of registration from the election authority;

50 b. For owners of real property, a tax receipt or deed or other document which evidences
51 an equitable ownership, and identifies the real property by location;

52 (3) Applications for ballot applications shall be made not later than the fourth Tuesday
53 before the ballots are mailed to qualified electors. The ballot of submission shall be in
54 substantially the following form:

55 Shall there be organized in _____ (here specifically describe the proposed
56 district boundaries), within the state of Missouri, a district, to be known as the

57 " _____ Theater, Cultural Arts, and Entertainment District" for the purpose of
 58 funding, promoting, and providing educational, civic, musical, theatrical,
 59 cultural, concerts, lecture series, and related or similar entertainment events or
 60 activities, and funding, promoting, planning, designing, constructing, improving,
 61 maintaining, and operating public improvements, transportation projects, and
 62 related facilities in the district?

63 YES NO

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

66
 67 Shall the _____ (**insert** name of district) impose a sales tax of _____ (insert
 68 rate) to fund, promote, and provide educational, civic, musical, theatrical,
 69 cultural, concerts, lecture series, and related or similar entertainment events or
 70 activities, and to fund, promote, plan, design, construct, improve, maintain, and
 71 operate public improvements, transportation projects, and related facilities in the
 72 district?

73 YES NO

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

76 (4) Not sooner than the fourth Tuesday after the deadline for applying for ballots, the
 77 municipal clerk, or the circuit clerk if the district is being formed by the circuit court, shall mail
 78 a ballot to each qualified voter who applied for a ballot pursuant to this subsection along with
 79 a return addressed envelope directed to the municipal clerk or the circuit clerk's office, with a
 80 sworn affidavit on the reverse side of such envelope for the voter's signature. Such affidavit shall
 81 be in the following form:

82 "I hereby declare under penalties of perjury that I am qualified to vote, or to affix
 83 my authorized signature in the name of an entity which is entitled to vote, in this
 84 election.

85 _____ Authorized signature
 86 _____ Printed name of voter
 87 _____ Signature of notary or other officer authorized to
 88 administer oaths.

89 _____ Mailing address of voter (if different)
 90 Subscribed and sworn to before me this _____ day of _____, 20 _____";

91 (5) Each qualified voter shall have one vote, except as provided for in this section. Each
 92 voted ballot shall be signed with the authorized signature as provided for in this subsection;

93 (6) Voted ballots shall be returned to the municipal clerk, or the clerk of the circuit court
94 if the district is being formed by the circuit court, by mail or hand delivery no later than 5:00
95 p.m. on the fourth Tuesday after the date for mailing the ballots. The municipal clerk, or circuit
96 clerk if the district is being formed by the circuit court, shall transmit all voted ballots to a team
97 of judges of not less than four, with an equal number from each of the two major political parties.
98 The judges shall be selected by the city, town, or village, or the circuit clerk, from lists compiled
99 by the county election authority. Upon receipt of the voted ballots the judges shall verify the
100 authenticity of the ballots, canvass the votes, and certify the results. Certification by the election
101 judges shall be final and shall be immediately transmitted to the governing body of the city,
102 town, or village for further action, or the circuit judge for further action if the district is being
103 formed by the circuit court[-] ; **and**

104 (7) Any voter who applied for such election may contest the result in the same manner
105 as provided in chapter 115.

106 **5. The tax authorized under this section shall comply with the provisions of section**
107 **67.495.**

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

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

17 3. Any district may by resolution impose a district sales tax of up to one-half of one
18 percent on all retail sales made in such district that are subject to taxation [~~pursuant to the~~
19 ~~provisions of sections 144.010 to 144.525~~] **under chapter 144.** Upon voter approval, and
20 receiving the necessary certifications from the governing body of the municipality in which the
21 district is located, or from the circuit court if the district was formed by the circuit court, the

22 board of directors shall have the power to impose a sales tax at its first meeting, or any meeting
23 thereafter. Voter approval of the question of the imposing sales tax shall be in accordance with
24 section 67.2520. The sales tax shall become effective in those subdistricts that approve the sales
25 tax on the first day of the first calendar quarter immediately following the passage of a resolution
26 by the board of directors imposing the sales tax.

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

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

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

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

49 8. The resolution imposing the sales tax pursuant to this section shall impose upon all
50 sellers a tax for the privilege of engaging in the business of selling tangible personal property or
51 rendering taxable services at retail to the extent and in the manner provided [~~in sections 144.010~~
52 ~~to 144.525~~] **under chapter 144** and the rules and regulations of the director of revenue issued
53 pursuant thereto; except that the rate of the tax shall be the rate imposed by the resolution as the
54 sales tax and the tax shall be reported and returned to and collected by the district.

55 9. (1) On and after the effective date of any sales tax imposed pursuant to this section,
56 the district shall perform all functions incident to the administration, collection, enforcement, and
57 operation of the tax. The sales tax imposed pursuant to this section shall be collected and

58 reported upon such forms and under such administrative rules and regulations as may be
59 prescribed by the district.

60 (2) All such sales taxes collected by the district shall be deposited by the district in a
61 special fund to be expended for the purposes authorized in this section. The district shall keep
62 accurate records of the amount of money which was collected pursuant to this section, and the
63 records shall be open to the inspection of officers of each district and the general public.

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

70 10. (1) All applicable provisions [~~contained in sections 144.010 to 144.525~~] **under**
71 **chapter 144** governing the state sales tax, sections 32.085 and 32.087, and section 32.057, the
72 uniform confidentiality provision, shall apply to the collection of the tax imposed by this section,
73 except as modified in this section.

74 (2) All exemptions granted to agencies of government, organizations, persons, and to the
75 sale of certain articles and items of tangible personal property and taxable services [~~pursuant to~~
76 ~~the provisions of sections 144.010 to 144.525~~] **under chapter 144** are hereby made applicable
77 to the imposition and collection of the tax imposed by this section.

78 (3) The same sales tax permit, exemption certificate, and retail certificate required [~~by~~
79 ~~sections 144.010 to 144.525~~] **under chapter 144** for the administration and collection of the
80 state sales tax shall satisfy the requirements of this section, and no additional permit or
81 exemption certificate or retail certificate shall be required; except that the district may prescribe
82 a form of exemption certificate for an exemption from the tax imposed by this section.

83 (4) All discounts allowed the retailer pursuant to the provisions of the state sales tax laws
84 for the collection of and for payment of taxes pursuant to such laws are hereby allowed and made
85 applicable to any taxes collected pursuant to the provisions of this section.

86 (5) The penalties provided in section 32.057 and [~~sections 144.010 to 144.525~~] **chapter**
87 **144** for a violation of those sections are hereby made applicable to violations of this section.

88 (6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all
89 retail sales shall be deemed to be consummated at the place of business of the retailer unless the
90 tangible personal property sold is delivered by the retailer or the retailer's agent to an out-of-state
91 destination or to a common carrier for delivery to an out-of-state destination. In the event a
92 retailer has more than one place of business in this state which participates in the sale, the sale
93 shall be deemed to be consummated at the place of business of the retailer where the initial order

94 for the tangible personal property is taken, even though the order must be forwarded elsewhere
95 for acceptance, approval of credit, shipment, or billing. A sale by a retailer's employee shall be
96 deemed to be consummated at the place of business from which the employee works.

97 (7) Subsequent to the initial approval by the voters and implementation of a sales tax in
98 the district, the rate of the sales tax may be increased, but not to exceed a rate of one-half of one
99 percent on retail sales as provided in this subsection. The election shall be conducted in
100 accordance with section 67.2520; provided, however, that the district board of directors may
101 place the question of the increase of the sales tax before the voters of the district by resolution,
102 and the municipal clerk of the city, town, or village which originally conducted the incorporation
103 of the district, or the circuit clerk of the court which originally conducted the incorporation of
104 the district, shall conduct the subsequent election. In subsequent elections, the election judges
105 shall certify the election results to the district board of directors. The ballot of submission shall
106 be in substantially the following form:

107 Shall _____ (name of district) increase the _____ (insert amount) percent
108 district sales tax now in effect to _____ (insert amount) in the _____ (name of
109 district)?

110 YES NO

111

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

114

115 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon
116 are in favor of the increase, the increase shall become effective December thirty-first of the
117 calendar year in which such increase was approved.

118 11. (1) There shall not be any election as provided for in this section while the district
119 has any financing or other obligations outstanding.

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

125 Shall _____ (name of district) dissolve and repeal the _____ (insert amount)
126 percent district sales tax now in effect in the _____ (name of district)?

127 YES NO

128

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

131

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

139 (3) If a majority of the votes cast on the proposal by the qualified voters of the district
140 voting thereon are in favor of repeal, that repeal shall become effective December thirty-first of
141 the calendar year in which such repeal was approved or after the repayment of the district's
142 indebtedness, whichever occurs later.

143 12. (1) At such time as the board of directors of the district determines that further
144 operation of the district is not in the best interests of the inhabitants of the district, and that the
145 district should dissolve, the board shall submit for a vote in an election held throughout the
146 district the question of whether the district should be abolished. The question shall be submitted
147 in substantially the following form:

148 Shall the _____ theater, cultural arts, and entertainment district be abolished?

149 YES NO

150

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

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

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

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

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

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

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

179 (d) Cause copies of that resolution under seal to be filed with the secretary of state and
180 the city, town, or village in which the district is located.

181

182 Upon the completion of the final act specified in this subsection, the legal existence of the
183 district shall cease.

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

186 **13. The tax authorized under this section shall comply with the provisions of section**
187 **67.495.**

67.5012. 1. The governing body of any county located within a district established
2 pursuant to sections 67.5000 to 67.5038 is authorized to impose by order, ordinance, or
3 otherwise a one-tenth of one cent local sales tax on all retail sales subject to taxation [pursuant
4 to sections 144.010 to 144.525] under chapter 144 for the purpose of funding activities that are
5 consistent with the powers and duties of a district, as set forth in section 67.5006. The tax
6 authorized by this section shall be in addition to all other sales taxes allowed by law. The
7 provisions of sections 32.085 and 32.087 shall apply to each local sales tax approved pursuant
8 to sections 67.5000 to 67.5038. The question of whether to continue to impose the one-tenth of
9 one cent local sales tax authorized under this section shall be submitted to the voters of the
10 county every twenty-three years after the voters of that county approved the initial imposition
11 of the tax.

12 **2. The tax authorized under this section shall comply with the provisions of section**
13 **67.495.**

 92.338. 1. All applicable provisions [~~contained in sections 144.010 to 144.510~~] **under**
2 **chapter 144** governing the state sales tax and section 32.057, the uniform confidentiality
3 provision, shall apply to the collection of the tax imposed by sections 92.325 to 92.340, except
4 as modified in sections 92.325 to 92.340.

 2. All exemptions granted to agencies of government, organizations, persons and to the
6 sale of certain articles and items of tangible personal property and taxable services under [~~the~~
7 ~~provisions of sections 144.010 to 144.510~~] **chapter 144** are hereby made applicable to the
8 imposition and collection of the tax imposed by sections 92.325 to 92.340. Notwithstanding the
9 provisions of this subsection, the governing body of any city that imposes a convention and
10 tourism tax pursuant to sections 92.325 to 92.340 may pass an ordinance and seek voter approval
11 to collect the tax from certain transient guests who are otherwise exempt under this subsection.
12 Such proposition shall be submitted to the voters at a citywide general or primary election or at
13 a special election called for that purpose. It shall be submitted in a form set by the governing
14 body.

 3. Except as provided in subsection 2 of this section, the same sales tax permit,
16 exemption certificate and retail certificate required [~~by sections 144.010 to 144.510~~] **under**
17 **chapter 144** for the administration and collection of the state sales tax shall satisfy the
18 requirements of sections 92.325 to 92.340, and no additional permit or exemption certificate or
19 retail certificate shall be required; except that the director of revenue may prescribe a form of
20 exemption certificate for an exemption from the tax imposed by sections 92.325 to 92.340.

 4. The person, firm or corporation subject to any tax imposed pursuant to sections 92.325
22 to 92.340 shall collect the tax from the transient guests and patrons of the food establishment and
23 each such transient guest and patron of the food establishment shall pay the amount of the tax
24 due to the person, firm or corporation required to collect the tax. The city shall permit the person
25 required to remit the tax to deduct and retain an amount equal to two percent of the taxes
26 collected. The city governing body may either require the license collector of the city to collect
27 the tax imposed by sections 92.325 to 92.340 or may enter into an agreement with the director
28 of revenue to have the director collect such tax on behalf of the city. In the event such an
29 agreement is entered into, the director of revenue shall perform all functions incident to the
30 collection, enforcement and operation of such tax, and the director shall collect the tax on behalf
31 of the city and shall transfer the funds collected to the city license collector, except for an amount
32 not less than one percent nor more than three percent, which shall be retained by the director for
33 costs of collection. If the director of revenue is to collect such tax, the tax shall be collected and
34 reported upon such forms and under such administrative rules and regulations as the director may

35 prescribe. All refunds and penalties [~~as provided in sections 144.010 to 144.525~~] **under chapter**
36 **144** are hereby made applicable to violations of sections 92.325 to 92.340.

37 **5. The tax authorized under this section shall comply with the provisions of section**
38 **67.495.**

92.500. 1. The governing body of any city not within a county may impose, by order or
2 ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under
3 chapter 144. The tax authorized in this section shall not exceed one-half of one percent, and
4 shall be imposed solely for the purpose of providing revenues for the operation of public safety
5 departments, including police and fire departments, which operations are defined to include, but
6 not be limited to, compensation, pension programs, and health care for employees and pensioners
7 of the public safety departments. The tax authorized in this section shall be in addition to all
8 other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.
9 The order or ordinance shall not become effective unless the governing body of the city submits
10 to the voters residing within the city at a state general, primary, or special election a proposal to
11 authorize the governing body of the city to impose a tax under this section.

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

14 Shall _____ (insert the name of the city) impose a sales tax at a rate of _____
15 (insert [~~rate of percent~~] **percentage**) percent, solely for the purpose of providing
16 revenues for the operation of public safety departments of the city, including
17 hiring more police officers, prosecuting more criminals, nuisance crimes, and
18 problem properties?

19 YES NO

20
21 If you are in favor of the question, place an "X" in the box opposite "YES". If
22 you are opposed to the question, place an "X" in the box opposite "NO".

23
24 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
25 of the question, then the tax shall become effective on the first day of the second calendar quarter
26 immediately following notification to the department of revenue. If a majority of the votes cast
27 on the question by the qualified voters voting thereon are opposed to the question, then the tax
28 shall not become effective unless and until the question is resubmitted under this section to the
29 qualified voters and such question is approved by a majority of the qualified voters voting on the
30 question.

31 3. All revenue collected under this section by the director of [~~the department of~~] revenue
32 on behalf of any city, except for one percent for the cost of collection which shall be deposited

33 in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby
34 created and shall be known as the "Public Safety Protection Sales Tax Fund", and shall be used
35 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,
36 and shall not be commingled with any funds of the state. The director may make refunds from
37 the amounts in the trust fund and credited to the city for erroneous payments and overpayments
38 made, and may redeem dishonored checks and drafts deposited to the credit of such city. Any
39 funds in the special trust fund which are not needed for current expenditures shall be invested
40 in the same manner as other funds are invested. Any interest and moneys earned on such
41 investments shall be credited to the fund. The director shall keep accurate records of the
42 amounts in the fund, and such records shall be open to the inspection of the officers of such city
43 and to the public. Not later than the tenth day of each month, the director shall distribute all
44 moneys deposited in the fund during the preceding month to the city. Such funds shall be
45 deposited with the treasurer of the city, and all expenditures of moneys from the fund shall be
46 by an appropriation ordinance enacted by the governing body of the city.

47 4. On or after the effective date of the tax, the director of revenue shall be responsible
48 for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and
49 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to collect
50 the amount required to be reported and remitted, but not to change the requirements of reporting
51 or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies,
52 the governing body of the city may authorize the use of a bracket system similar to that
53 authorized in section 144.285, and notwithstanding the provisions of that section, this new
54 bracket system shall be used where this tax is imposed and shall apply to all taxable transactions.
55 Beginning with the effective date of the tax, every retailer in the city shall add the sales tax to
56 the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be
57 recoverable at law in the same manner as the purchase price. For purposes of this section, all
58 retail sales shall be deemed to be consummated at the place of business of the retailer.

59 5. All applicable provisions [~~in sections 144.010 to 144.525~~] **under chapter 144**
60 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall
61 apply to the collection of the tax, and all exemptions granted to agencies of government,
62 organizations, and persons under [~~sections 144.010 to 144.525~~] **chapter 144** are hereby made
63 applicable to the imposition and collection of the tax. The same sales tax permit, exemption
64 certificate, and retail certificate required [~~by sections 144.010 to 144.525~~] **under chapter 144**
65 for the administration and collection of the state sales tax shall satisfy the requirements of this
66 section, and no additional permit or exemption certificate or retail certificate shall be required;
67 except that, the director of revenue may prescribe a form of exemption certificate for an
68 exemption from the tax. All discounts allowed the retailer under the state sales tax for the

69 collection of and for payment of taxes are hereby allowed and made applicable to the tax. The
70 penalties for violations provided in section 32.057 and [~~sections 144.010 to 144.525~~] **chapter**
71 **144** are hereby made applicable to violations of this section. If any person is delinquent in the
72 payment of the amount required to be paid under this section[~~;~~] or in the event a determination
73 has been made against the person for the tax and penalties under this section, the limitation for
74 bringing suit for the collection of the delinquent tax and penalties shall be the same as that
75 provided [~~in sections 144.010 to 144.525~~] **under chapter 144.**

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

79 Shall _____ (insert the name of the city) repeal the sales tax imposed at a rate
80 of _____ (insert [~~rate of percent~~] **percentage**) percent for the purpose of
81 providing revenues for the operation of public safety departments of the city?

82 YES NO

83

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

86

87 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
88 of repeal, that repeal shall become effective on December thirty-first of the calendar year in
89 which such repeal was approved. If a majority of the votes cast on the question by the qualified
90 voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall
91 remain effective until the question is resubmitted under this section to the qualified voters and
92 the repeal is approved by a majority of the qualified voters voting on the question.

93 7. Whenever the governing body of any city that has adopted the sales tax authorized in
94 this section receives a petition, signed by a number of registered voters of the city equal to at
95 least two percent of the number of registered voters of the city voting in the last gubernatorial
96 election, calling for an election to repeal the sales tax imposed under this section, the governing
97 body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes
98 cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal
99 shall become effective on December thirty-first of the calendar year in which such repeal was
100 approved. If a majority of the votes cast on the question by the qualified voters voting thereon
101 are opposed to the repeal, then the sales tax authorized in this section shall remain effective until
102 the question is resubmitted under this section to the qualified voters and the repeal is approved
103 by a majority of the qualified voters voting on the question.

104 8. If the tax is repealed or terminated by any means, all funds remaining in the special
105 trust fund shall continue to be used solely for the designated purposes, and the city shall notify
106 the director of ~~[the department of]~~ revenue of the action at least ninety days before the effective
107 date of the repeal and the director may order retention in the trust fund, for a period of one year,
108 of two percent of the amount collected after receipt of such notice to cover possible refunds or
109 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
110 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
111 city, the director shall remit the balance in the account to the city and close the account of that
112 city. The director shall notify each city of each instance of any amount refunded or any check
113 redeemed from receipts due the city.

114 **9. The tax authorized under this section shall comply with the provisions of section**
115 **67.495.**

 94.413. 1. Any city with a population of more than one hundred thousand inhabitants
2 located in a county of the first classification which does not adjoin any other county of the first
3 classification may, if the county in which such city is located does not levy the tax prescribed in
4 section 67.729 in the same manner and by the same procedure and subject to the same penalties
5 as set out in section 94.577, except as otherwise provided in this section, impose a sales tax of
6 not more than one-tenth of one percent for the purpose of funding storm water control and public
7 works projects other than stadiums or other sports facilities. This sales tax shall be in addition
8 to any other sales tax authorized by law.

9 2. Notwithstanding the provisions of section 94.577, as to the disposition of any other
10 sales tax imposed under the provisions of section 94.577, all sales taxes collected by the director
11 of revenue from the tax authorized by this section on behalf of any city, less one percent for cost
12 of collection, which shall be deposited in the state's general revenue fund after payment of
13 premiums for surety bonds as provided in section 32.087, shall be deposited with the state
14 treasurer in a special trust fund, which is hereby created, to be known as the "City Storm Water
15 and Public Works Sales Tax Trust Fund". The moneys in the city storm water and public works
16 sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any
17 funds of the state. The director of revenue shall keep accurate records of the amount of money
18 in the trust fund which was collected in each city imposing a sales tax under this section and the
19 records shall be open to the inspection of officers of the city and the public. Not later than the
20 tenth day of each month the director of revenue shall distribute all moneys deposited in the city
21 storm water and public works sales tax trust fund during the preceding month to the city which
22 levied the tax.

23 3. The director of revenue may authorize the state treasurer to make refunds from the
24 amounts in the city storm water and public works sales tax trust fund and credited to any city for

25 erroneous payments and overpayments made, and may redeem dishonored checks and drafts
 26 deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the
 27 director of revenue of the action at least ninety days prior to the effective date of the repeal and
 28 the director of revenue may order retention in the city storm water and public works sales tax
 29 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
 30 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
 31 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date
 32 of abolition of the tax in such city, the director of revenue shall authorize the state treasurer to
 33 remit the balance in the account to the city and close the account of that city. The director of
 34 revenue shall notify each city of each instance of any amount refunded or any check redeemed
 35 from receipts due the city.

36 **4. The tax authorized under this section shall comply with the provisions of section**
 37 **67.495.**

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]~~ **percentage**) percent?

10 YES NO

11

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

19 2. The sales tax may be imposed at a rate of one-half of one percent, seven-eighths of
 20 one percent or one percent on the receipts from the sale at retail of all tangible personal property
 21 or taxable services at retail within any city adopting such tax, if such property and services are
 22 subject to taxation by the state of Missouri under ~~[the provisions of sections 144.010 to 144.525]~~
 23 **chapter 144**; except that, each city not within a county may impose such tax at a rate not to

24 exceed one and three-eighths percent. Beginning August 28, 2017, no city shall submit to the
25 voters any proposal that results in a combined rate of sales taxes adopted under this section in
26 excess of two percent.

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

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

46 **5. The tax authorized under this section shall comply with the provisions of section**
47 **67.495.**

94.577. 1. The governing body of any municipality except those located in whole or in
2 part within any first class county having a charter form of government and not containing any
3 part of a city with a population of four hundred thousand or more and adjacent to a city not
4 within a county for that part of the municipality located within such first class county is hereby
5 authorized to impose, by ordinance or order, a one-eighth, one-fourth, three-eighths, or one-half
6 of one percent sales tax on all retail sales made in such municipality which are subject to taxation
7 under ~~[the provisions of sections 144.010 to 144.525]~~ **chapter 144** for the purpose of funding
8 capital improvements, including the operation and maintenance of capital improvements, which
9 may be funded by issuing bonds which will be retired by the revenues received from the sales
10 tax authorized by this section or the retirement of debt under previously authorized bonded
11 indebtedness. A municipality located in a charter county may impose a sales tax on all retail
12 sales for capital improvements as provided in section 94.890. The tax authorized by this section

13 shall be in addition to any and all other sales taxes allowed by law; but no ordinance imposing
14 a sales tax under the provisions of this section shall be effective unless the governing body of the
15 municipality submits to the voters of the municipality, at a municipal or state general, primary
16 or special election, a proposal to authorize the governing body of the municipality to impose such
17 tax and, if such tax is to be used to retire bonds authorized under this section, to authorize such
18 bonds and their retirement by such tax, or to authorize the retirement of debt under previously
19 authorized bonded indebtedness.

20 2. The ballot of submission shall contain, but need not be limited to:

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

23 Shall the municipality of _____ (**insert** municipality's name) impose a sales tax
24 of _____ (insert amount) for the purpose of funding capital improvements
25 which may include the retirement of debt under previously authorized bonded
26 indebtedness?

27 YES NO

28

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

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

33 Shall the municipality of _____ (**insert** municipality's name) issue bonds in the
34 amount _____ of _____ (insert amount) to fund capital improvements and
35 impose a sales tax of _____ (insert amount) to repay bonds?

36 YES NO

37

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

40

41 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
42 of the proposal, including when the proposal authorizes the reduction of debt under previously
43 authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or
44 order and any amendments thereto shall be in effect, except that any proposal submitted under
45 subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds must
46 be approved by the constitutionally required percentage of the voters voting thereon to become
47 effective. If a majority of the votes cast by the qualified voters voting are opposed to the
48 proposal, then the governing body of the municipality shall have no power to issue any bonds

49 or impose the sales tax authorized in this section unless and until the governing body of the
50 municipality shall again have submitted another proposal to authorize the governing body of the
51 municipality to issue any bonds or impose the sales tax authorized by this section, and such
52 proposal is approved by the requisite majority of the qualified voters voting thereon; however,
53 in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve
54 months from the date of the last proposal pursuant to this section, except that any municipality
55 with a population of greater than four hundred thousand and located within more than one county
56 may submit a proposal pursuant to this section to the voters sooner than twelve months from the
57 date of the last proposal submitted pursuant to this section if submitted to the voters on or before
58 November 6, 2001.

59 3. All revenue received by a municipality from the tax authorized under the provisions
60 of this section shall be deposited in a special trust fund and shall be used solely for capital
61 improvements, including the operation and maintenance of capital improvements, for so long as
62 the tax shall remain in effect. Once the tax authorized by this section is abolished or is
63 terminated by any means, all funds remaining in the special trust fund required by this subsection
64 shall be used solely for the maintenance of the capital improvements made with revenues raised
65 by the tax authorized by this section. Any funds in the special trust fund required by this
66 subsection which are not needed for current expenditures may be invested by the governing body
67 in accordance with applicable laws relating to the investment of other municipal funds. The
68 provisions of this subsection shall apply only to taxes authorized by this section which have not
69 been imposed to retire bonds issued pursuant to this section.

70 4. All revenue received by a municipality which issues bonds under this section and
71 imposes the tax authorized by this section to retire such bonds shall be deposited in a special
72 trust fund and shall be used solely to retire such bonds, except to the extent that such funds are
73 required for the operation and maintenance of capital improvements. Once all of such bonds
74 have been retired, all funds remaining in the special trust fund required by this subsection shall
75 be used solely for the maintenance of the capital improvements made with the revenue received
76 as a result of the issuance of such bonds. Any funds in the special trust fund required by this
77 subsection which are not needed to meet current obligations under the bonds issued under this
78 section may be invested by the governing body in accordance with applicable laws relating to
79 the investment of other municipal funds. The provisions of this subsection shall apply only to
80 taxes authorized by this section which have been imposed to retire bonds issued under this
81 section.

82 5. After the effective date of any tax imposed under the provisions of this section, the
83 director of revenue shall perform all functions incident to the administration, collection,
84 enforcement, and operation of the tax in the same manner as provided in sections 94.500 to

85 94.550, and the director of revenue shall collect in addition to the sales tax for the state of
86 Missouri the additional tax authorized under the authority of this section. The tax imposed
87 pursuant to this section and the tax imposed under the sales tax law of the state of Missouri shall
88 be collected together and reported upon such forms and under such administrative rules and
89 regulations as may be prescribed by the director of revenue. Except as modified in this section,
90 all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

91 6. No tax imposed pursuant to this section for the purpose of retiring bonds issued under
92 this section may be terminated until all of such bonds have been retired.

93 7. In any city not within a county, no tax shall be imposed pursuant to this section for
94 the purpose of funding in whole or in part the construction, operation or maintenance of a sports
95 stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility
96 or anything incidental or necessary to a complex suitable for any type of professional sport or
97 recreation, either upon, above or below the ground.

98 8. Any tax imposed under this section in any home rule city with more than four hundred
99 thousand inhabitants and located in more than one county solely for public transit purposes shall
100 not be considered economic activity taxes as such term is defined under sections 99.805 and
101 99.918, and tax revenues derived from such tax shall not be subject to allocation under the
102 provisions of subsection 3 of section 99.845 or subsection 4 of section 99.957.

103 9. The director of revenue may authorize the state treasurer to make refunds from the
104 amounts in the trust fund and credited to any municipality for erroneous payments and
105 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
106 such municipalities. If any municipality abolishes the tax, the municipality shall notify the
107 director of revenue of the action at least ninety days prior to the effective date of the repeal and
108 the director of revenue may order retention in the trust fund, for a period of one year, of two
109 percent of the amount collected after receipt of such notice to cover possible refunds or
110 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
111 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
112 municipality, the director of revenue shall remit the balance in the account to the municipality
113 and close the account of that municipality. The director of revenue shall notify each municipality
114 of each instance of any amount refunded or any check redeemed from receipts due the
115 municipality.

116 10. If any city abolishes the tax authorized under subsections 1 to 9 of this section, the
117 repeal of such tax shall become effective December thirty-first of the calendar year in which such
118 abolishment was approved. Each city shall notify the director of revenue at least ninety days
119 prior to the effective date of the expiration of the sales tax authorized by this section and the
120 director of revenue may order retention in the trust fund, for a period of one year, of two percent

121 of the amount collected after receipt of such notice to cover possible refunds or overpayment of
 122 such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.
 123 After one year has elapsed after the date of expiration of the tax authorized by this section in
 124 such city, the director of revenue shall remit the balance in the account to the city and close the
 125 account of that city. The director of revenue shall notify each city of each instance of any
 126 amount refunded or any check redeemed from receipts due the city.

127 11. Any home rule city with more than four hundred thousand inhabitants and located
 128 in more than one county is hereby authorized to impose, in lieu of the tax authorized under
 129 subsection 1 of this section, by ordinance or order, a one-eighth, one-fourth, three-eighths, or
 130 one-half of one percent sales tax on all retail sales made in such municipality which are subject
 131 to taxation under ~~[the provisions of sections 144.010 to 144.525]~~ **chapter 144** for the purpose
 132 of providing revenues for public safety activities, including operations and capital improvements,
 133 which may be funded by issuing bonds which will be retired by the revenues received from the
 134 sales tax authorized by this section or the retirement of debt under previously authorized bonded
 135 indebtedness. The tax authorized by this section shall be in addition to any and all other sales
 136 taxes allowed by law; but no ordinance imposing a sales tax under the provisions of this section
 137 shall be effective unless the governing body of the municipality submits to the voters of the
 138 municipality, at a municipal or state general, primary or special election, a proposal to authorize
 139 the governing body of the municipality to impose such tax and, if such tax is to be used to retire
 140 bonds authorized under this section, to authorize such bonds and their retirement by such tax,
 141 or to authorize the retirement of debt under previously authorized bonded indebtedness.

142 12. The ballot of submission shall contain, but need not be limited to:

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

145 Shall the municipality of _____ (**insert** municipality's name) impose a sales tax
 146 of _____ (insert amount) for the purpose of providing revenues for public safety
 147 activities, including operations and capital improvements, which may include the
 148 retirement of debt under previously authorized bonded indebtedness?

149 YES NO

150

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

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

155 Shall the municipality of _____ (**insert** municipality's name) issue bonds in the
 156 amount of _____ (insert amount) for the purpose of providing revenues for

157 public safety activities, including operations and capital improvements, and
158 impose a sales tax of _____ (insert amount) to repay bonds?
159 YES NO

160

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

163

164 The ballot may include descriptions of specific uses to which the revenues from the tax will be
165 applied. If a majority of the votes cast on the proposal by the qualified voters voting thereon are
166 in favor of the proposal, including when the proposal authorizes the reduction of debt under
167 previously authorized bonded indebtedness under subdivision (1) of this subsection, then the
168 ordinance or order and any amendments thereto shall be in effect, except that any proposal
169 submitted under subdivision (2) of this subsection to issue bonds and impose a sales tax to retire
170 such bonds must be approved by the constitutionally required percentage of the voters voting
171 thereon to become effective. If a majority of the votes cast by the qualified voters voting are
172 opposed to the proposal, then the governing body of the municipality shall have no power to
173 issue any bonds or impose the sales tax authorized in this section unless and until the governing
174 body of the municipality shall again have submitted another proposal to authorize the governing
175 body of the municipality to issue any bonds or impose the sales tax authorized by subsection 11
176 of this section, and such proposal is approved by the requisite majority of the qualified voters
177 voting thereon.

178 13. All revenue received by a municipality from the tax authorized under the provisions
179 of subsection 11 of this section shall be deposited in a special trust fund and shall be used solely
180 for public safety activities for so long as the tax shall remain in effect. Once the tax authorized
181 by this section is abolished or is terminated by any means, all funds remaining in the special trust
182 fund required by this subsection shall be used solely for the public safety activities authorized
183 in subsection 11 of this section. Any funds in the special trust fund required by this subsection
184 which are not needed for current expenditures may be invested by the governing body in
185 accordance with applicable laws relating to the investment of other municipal funds. The
186 provisions of this subsection shall apply only to taxes authorized by this subsection which have
187 not been imposed to retire bonds issued pursuant to this subsection.

188 14. All revenue received by a municipality which issues bonds under subsection 11 of
189 this section and imposes the tax authorized by this section to retire such bonds shall be deposited
190 in a special trust fund and shall be used solely to retire such bonds, except to the extent that such
191 funds are required for the operation of the public safety department. Once all of such bonds have
192 been retired, all funds remaining in the special trust fund required by this subsection shall be

193 used solely for public safety activities. Any funds in the special trust fund required by this
194 subsection which are not needed to meet current obligations under the bonds issued under this
195 section may be invested by the governing body in accordance with applicable laws relating to
196 the investment of other municipal funds. The provisions of this subsection shall apply only to
197 taxes authorized by subsection 11 of this section which have been imposed to retire bonds issued
198 under this section.

199 15. After the effective date of any tax imposed under the provisions of subsection 11 of
200 this section, the director of revenue shall perform all functions incident to the administration,
201 collection, enforcement, and operation of the tax in the same manner as provided in sections
202 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state
203 of Missouri the additional tax authorized under the authority of this section. The tax imposed
204 pursuant to this section and the tax imposed under the sales tax law of the state of Missouri shall
205 be collected together and reported upon such forms and under such administrative rules and
206 regulations as may be prescribed by the director of revenue. Except as modified in this section,
207 all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

208 16. No tax imposed pursuant to subsection 11 of this section for the purpose of retiring
209 bonds issued under this section may be terminated until all of such bonds have been retired.

210 **17. The tax authorized under this section shall comply with the provisions of section**
211 **67.495.**

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

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

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

22 YES NO

23

24 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
25 of the question, then the tax shall become effective on the first day of the second calendar quarter
26 after the director of revenue receives notice of the adoption of the sales tax. If a majority of the
27 votes cast on the question by the qualified voters voting thereon are opposed to the question, then
28 the tax shall not become effective unless and until the question is resubmitted under this section
29 to the qualified voters and such question is approved by a majority of the qualified voters voting
30 on the question. In no case shall a tax be resubmitted to the qualified voters of the city sooner
31 than twelve months from the date of the proposal under this section.

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

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

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

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

56 YES NO

57

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

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

74 **7. The tax authorized under this section shall comply with the provisions of section**
 75 **67.495.**

94.579. 1. The governing body of any home rule city with more than one hundred
 2 fifty-one thousand five hundred but fewer than one hundred fifty-one thousand six hundred
 3 inhabitants is hereby authorized to impose, by order or ordinance, a sales tax on all retail sales
 4 made within the city which are subject to sales tax under chapter 144. The tax authorized in this
 5 section shall not exceed one percent, and shall be imposed solely for the purpose of providing
 6 revenues for the operation of public safety departments, including police and fire departments,
 7 and for pension programs, and health care for employees and pensioners of the public safety
 8 departments. The tax authorized in this section shall be in addition to all other sales taxes
 9 imposed by law, and shall be stated separately from all other charges and taxes. The order or
 10 ordinance shall not become effective unless the governing body of the city submits to the voters
 11 residing within the city at a state general, primary, or special election a proposal to authorize the
 12 governing body of the city to impose a tax under this section. If the tax authorized in this section
 13 is not approved by the voters, then the city shall have an additional year during which to meet

14 its required contribution payment beyond the time period described in section 105.683. If the
15 city meets its required contribution payment in this time, then, notwithstanding the provisions
16 of section 105.683 to the contrary, the delinquency shall not constitute a lien on the funds of the
17 political subdivision, the board of such plan shall not be authorized to compel payment by
18 application for writ of mandamus, and the state treasurer and the director of [~~the department of~~]
19 revenue shall not withhold twenty-five percent of the certified contribution deficiency from the
20 total moneys due the political subdivision from the state. The one-year extension shall only be
21 available to the city on a one-time basis.

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

24 Shall _____ (insert the name of the city) impose a sales tax at a rate of _____
25 (**insert rate**, up to one) percent, solely for the purpose of providing revenues for
26 the operation of public safety departments of the city?

27 YES NO

28

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

31

32 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
33 of the question, then the tax shall become effective on the first day of the second calendar quarter
34 immediately following notification to the department of revenue. If a majority of the votes cast
35 on the question by the qualified voters voting thereon are opposed to the question, then the tax
36 shall not become effective unless and until the question is resubmitted under this section to the
37 qualified voters and such question is approved by a majority of the qualified voters voting on the
38 question.

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

50 amounts in the fund, and such records shall be open to the inspection of the officers of such city
51 and to the public. Not later than the tenth day of each month, the director shall distribute all
52 moneys deposited in the fund during the preceding month to the city. Such funds shall be
53 deposited with the treasurer of the city, and all expenditures of moneys from the fund shall be
54 by an appropriation ordinance enacted by the governing body of the city.

55 4. On or after the effective date of the tax, the director of revenue shall be responsible
56 for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and
57 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to collect
58 the amount required to be reported and remitted, but not to change the requirements of reporting
59 or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies,
60 the governing body of the city may authorize the use of a bracket system similar to that
61 authorized in section 144.285, and notwithstanding the provisions of that section, this new
62 bracket system shall be used where this tax is imposed and shall apply to all taxable transactions.
63 Beginning with the effective date of the tax, every retailer in the city shall add the sales tax to
64 the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be
65 recoverable at law in the same manner as the purchase price. For purposes of this section, all
66 retail sales shall be deemed to be consummated at the place of business of the retailer.

67 5. All applicable provisions [~~in sections 144.010 to 144.525~~] **under chapter 144**
68 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall
69 apply to the collection of the tax, and all exemptions granted to agencies of government,
70 organizations, and persons under [~~sections 144.010 to 144.525~~] **chapter 144** are hereby made
71 applicable to the imposition and collection of the tax. The same sales tax permit, exemption
72 certificate, and retail certificate required [~~by sections 144.010 to 144.525~~] **under chapter 144**
73 for the administration and collection of the state sales tax shall satisfy the requirements of this
74 section, and no additional permit or exemption certificate or retail certificate shall be required;
75 except that, the director of revenue may prescribe a form of exemption certificate for an
76 exemption from the tax. All discounts allowed the retailer under the state sales tax for the
77 collection of and for payment of taxes are hereby allowed and made applicable to the tax. The
78 penalties for violations provided in section 32.057 and [~~sections 144.010 to 144.525~~] **chapter**
79 **144** are hereby made applicable to violations of this section. If any person is delinquent in the
80 payment of the amount required to be paid under this section, or in the event a determination has
81 been made against the person for the tax and penalties under this section, the limitation for
82 bringing suit for the collection of the delinquent tax and penalties shall be the same as that
83 provided [~~in sections 144.010 to 144.525~~] **under chapter 144.**

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

87 Shall _____ (insert the name of the city) repeal the sales tax imposed at a rate
88 of _____ (**insert rate**, up to one) percent for the purpose of providing revenues
89 for the operation of public safety departments of the city?

90 YES NO

91

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

94

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

101 7. The governing body of any city that has adopted the sales tax authorized in this section
102 shall submit the question of continuation of the tax to the voters every five years from the date
103 of its inception on a date available for elections for the city. The ballot of submission shall be
104 in substantially the following form:

105 Shall _____ (insert the name of the city) continue collecting a sales tax imposed
106 at a rate of _____ (up to one) percent for the purpose of providing revenues for
107 the operation of public safety departments of the city?

108 YES NO

109

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

112

113 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed
114 to continuation, repeal shall become effective on December thirty-first of the calendar year in
115 which such continuation was failed to be approved. If a majority of the votes cast on the
116 question by the qualified voters voting thereon are in favor of continuation, then the sales tax
117 authorized in this section shall remain effective until the question is resubmitted under this
118 section to the qualified voters and continuation fails to be approved by a majority of the qualified
119 voters voting on the question.

120 8. Whenever the governing body of any city that has adopted the sales tax authorized in
121 this section receives a petition, signed by a number of registered voters of the city equal to at
122 least two percent of the number of registered voters of the city voting in the last gubernatorial
123 election, calling for an election to repeal the sales tax imposed under this section, the governing
124 body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes
125 cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal
126 shall become effective on December thirty-first of the calendar year in which such repeal was
127 approved. If a majority of the votes cast on the question by the qualified voters voting thereon
128 are opposed to the repeal, then the sales tax authorized in this section shall remain effective until
129 the question is resubmitted under this section to the qualified voters and the repeal is approved
130 by a majority of the qualified voters voting on the question.

131 9. If the tax is repealed or terminated by any means, all funds remaining in the special
132 trust fund shall continue to be used solely for the designated purposes, and the city shall notify
133 the director of ~~[the department of]~~ revenue of the action at least ninety days before the effective
134 date of the repeal and the director may order retention in the trust fund, for a period of one year,
135 of two percent of the amount collected after receipt of such notice to cover possible refunds or
136 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
137 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
138 city, the director shall remit the balance in the account to the city and close the account of that
139 city. The director shall notify each city of each instance of any amount refunded or any check
140 redeemed from receipts due the city.

141 **10. The tax authorized under this section shall comply with the provisions of section**
142 **67.495.**

94.581. 1. The governing body of any home rule city with more than eighty-four
2 thousand five hundred but fewer than eighty-four thousand six hundred inhabitants is hereby
3 authorized to impose, by ordinance or order, a sales tax in the amount of up to one percent on
4 all retail sales made in such city which are subject to taxation under ~~[the provisions of sections~~
5 ~~144.010 to 144.525]~~ **chapter 144** for the purpose of capital improvements for public safety for
6 such city, including but not limited to expenditures for new construction and equipment, repair
7 and maintenance of buildings and equipment, and for financing such capital improvements for
8 public safety. The tax authorized by this section shall be in addition to any and all other sales
9 taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to the
10 provisions of this section shall be effective unless the governing body of the city submits to the
11 voters of the city, at a county or state general, primary or special election, a proposal to authorize
12 the governing body of the city to impose a tax.

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

16 Shall the city of _____ (**insert** city's name) impose a citywide sales tax of
17 _____ (insert amount) for the purpose of capital improvements for public safety
18 of the city?

19 YES NO

20

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

23

24 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
25 of the proposal submitted pursuant to this subsection, then the ordinance or order and any
26 amendments thereto shall be in effect on the first day of the second calendar quarter after the
27 director of revenue receives notification of adoption of the local sales tax. If a proposal receives
28 less than the required majority, then the governing body of the city shall have no power to
29 impose the sales tax herein authorized unless and until the governing body of the city shall again
30 have submitted another proposal to authorize the governing body of the city to impose the sales
31 tax authorized by this section and such proposal is approved by the required majority of the
32 qualified voters voting thereon. However, in no event shall a proposal pursuant to this section
33 be submitted to the voters sooner than twelve months from the date of the last proposal pursuant
34 to this section.

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

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

43 5. All sales taxes collected by the director of [~~the department of~~] revenue under this
44 section on behalf of any city, less one percent for cost of collection which shall be deposited in
45 the state's general revenue fund after payment of premiums for surety bonds as provided in
46 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known
47 as the "City Capital Improvements for Public Safety Sales Tax Trust Fund". The moneys in the
48 trust fund shall not be deemed to be state funds and shall not be commingled with any funds of

49 the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund
50 shall not be transferred and placed to the credit of the general revenue fund. The director of [~~the~~
51 ~~department of~~] revenue shall keep accurate records of the amount of money in the trust and
52 which was collected in each city imposing a sales tax pursuant to this section, and the records
53 shall be open to the inspection of officers of the city and the public. Not later than the tenth day
54 of each month the director of [~~the department of~~] revenue shall distribute all moneys deposited
55 in the trust fund during the preceding month to the city which levied the tax; such funds shall be
56 deposited with the city treasurer of each such city, and all expenditures of funds arising from the
57 trust fund shall be by an appropriation act to be enacted by the governing body of each such city.
58 Expenditures may be made from the fund for any functions authorized in the ordinance or order
59 adopted by the governing body submitting the tax to the voters.

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

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

74 **8. The tax authorized under this section shall comply with the provisions of section**
75 **67.495.**

94.585. 1. The governing body of any city of the third classification with more than ten
2 thousand eight hundred but fewer than ten thousand nine hundred inhabitants and located in
3 more than one county may impose, by order or ordinance, a sales tax on all retail sales made
4 within the city which are subject to sales tax under chapter 144. The tax authorized in this
5 section shall not exceed one percent, and shall be imposed solely for the purpose of funding the
6 construction, maintenance, operation, and equipping of a community center and retiring any
7 bonds issued for such purposes. The tax authorized in this section shall be in addition to all other
8 sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

9 2. No such order or ordinance adopted under this section shall become effective unless
10 the governing body of the city submits to the voters residing within the city at a state general,
11 primary, or special election a proposal to authorize the governing body of the city to impose a
12 tax and issue bonds under this section. Such a proposal may include only the proposal to impose
13 a sales tax or a proposal to issue bonds and to impose a sales tax to retire such bonds.

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

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

18 Shall the municipality of _____ (**insert** municipality's name) impose a sales tax
19 of _____ (insert amount) for a period of twenty-five years for the purpose of
20 funding the construction, maintenance, operation, and equipping of a community
21 center which may include the retirement of debt under previously authorized
22 bonded indebtedness?

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

25 Shall the municipality of _____ (**insert** municipality's name) issue bonds in the
26 amount [_____] of _____ (insert amount) for a period of twenty-five years to
27 fund construction, maintenance, operation, and equipping of a community center
28 and impose a sales tax of _____ (insert amount) to repay bonds?
29

30 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
31 of the question, then the tax shall become effective on the first day of the second calendar quarter
32 after the director of revenue receives notification of adoption of the local sales tax, except that
33 any proposal submitted to issue bonds shall be approved by the constitutionally required
34 percentage of the voters voting thereon to become effective. If a majority of the votes cast on
35 the question by the qualified voters voting thereon are opposed to the question, then the tax shall
36 not become effective unless and until the question is resubmitted under this section to the
37 qualified voters and such question is approved by the requisite majority of the qualified voters
38 voting on the question. In no event shall a proposal under this section be submitted to the voters
39 sooner than twelve months from the date of the last proposal under this section.

40 4. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
41 apply to the tax imposed under this section.

42 5. All revenue collected under this section by the director of [~~the department of~~] revenue
43 on behalf of any city, except for one percent for the cost of collection which shall be deposited
44 in the state's general revenue fund after payment of premiums for surety bonds as provided in

45 section 32.087, shall be deposited in a special trust fund, which is hereby created and shall be
46 known as the "City Community Center Sales Tax Trust Fund", and shall be used solely for the
47 designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be
48 commingled with any funds of the state. The director may make refunds from the amounts in
49 the fund and credited to the city for erroneous payments and overpayments made, and may
50 redeem dishonored checks and drafts deposited to the credit of such city. Any funds in the
51 special fund which are not needed for meeting current obligations under any bond issued under
52 this section or for current expenditures shall be invested in the same manner as other funds are
53 invested. Any interest and moneys earned on such investments shall be credited to the fund.

54 6. The governing body of any city that has adopted the sales tax authorized in this section
55 may submit the question of repeal of the tax to the voters on any date available for elections for
56 the city. Except as provided in subsection 9 of this section, if a majority of the votes cast on the
57 question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become
58 effective on December thirty-first of the calendar year in which such repeal was approved. If a
59 majority of the votes cast on the question by the qualified voters voting thereon are opposed to
60 the repeal, then the sales tax authorized in this section shall remain effective until the question
61 is resubmitted under this section to the qualified voters and the repeal is approved by a majority
62 of the qualified voters voting on the question.

63 7. Whenever the governing body of any city that has adopted the sales tax authorized in
64 this section receives a petition, signed by a number of registered voters of the city equal to at
65 least ten percent of the number of registered voters of the city voting in the last gubernatorial
66 election, calling for an election to repeal the sales tax imposed under this section, the governing
67 body shall submit to the voters of the city a proposal to repeal the tax. Except as provided in
68 subsection 9 of this section, if a majority of the votes cast on the question by the qualified voters
69 voting thereon are in favor of the repeal, the repeal shall become effective on December
70 thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast
71 on the question by the qualified voters voting thereon are opposed to the repeal, then the sales
72 tax authorized in this section shall remain effective until the question is resubmitted under this
73 section to the qualified voters and the repeal is approved by a majority of the qualified voters
74 voting on the question.

75 8. If the tax is repealed or terminated by any means, all funds remaining in the special
76 trust fund shall continue to be used solely for the designated purposes, and the city shall notify
77 the director of ~~[the department of]~~ revenue of the action at least ninety days before the effective
78 date of the repeal and the director may order retention in the trust fund, for a period of one year,
79 of two percent of the amount collected after receipt of such notice to cover possible refunds or
80 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of

81 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
82 city, the director shall remit the balance in the account to the city and close the account of that
83 city. The director shall notify each city of each instance of any amount refunded or any check
84 redeemed from receipts due the city.

85 9. No sales tax imposed under this section shall be terminated until all of any bonds
86 issued under this section have been retired.

87 10. The sales tax imposed under this section shall be imposed for a period of twenty-five
88 years, and may be extended upon the approval of the voters of the city in the same manner in
89 which the sales tax was adopted.

90 11. The city shall establish a board consisting of seven members, one of which shall be
91 the mayor of the city, to administer the provisions of this section with such powers and duties
92 which shall be delegated by the governing body of the city.

93 12. No bonds issued under this section shall be refinanced for a term longer than the
94 number of years remaining on the original terms of the bonds being refinanced without the
95 approval of the voters of the city. Any proposal to refinance such bonds submitted to the voters
96 shall include the number of years the bonds will be refinanced and the number of years the sales
97 tax will be extended to repay such refinanced bonds.

98 **13. The tax authorized under this section shall comply with the provisions of section**
99 **67.495.**

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

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

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

18 4. If the boundaries of a city in which such sales tax has been imposed shall thereafter
 19 be changed or altered, the city or county clerk shall forward to the director of revenue by United
 20 States registered mail or certified mail a certified copy of the ordinance adding or detaching
 21 territory from the city. The ordinance shall reflect the effective date thereof, and shall be
 22 accompanied by a map of the city clearly showing the territory added thereto or detached
 23 therefrom. Upon receipt of the ordinance and map, the tax imposed by sections 94.600 to 94.655
 24 shall be effective in the added territory or abolished in the detached territory on the effective date
 25 of the change of the city boundary.

26 **5. The tax authorized under this section shall comply with the provisions of section**
 27 **67.495.**

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

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

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

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

15 YES NO

16
 17 Except as provided in subsection 4 of this section, if a majority of the votes cast in that county
 18 or city not within a county on the proposal by the qualified voters voting thereon are in favor of
 19 the proposal, then the tax shall go into effect on the first day of the next calendar quarter
 20 beginning after its adoption and notice to the director of revenue, but no sooner than thirty days
 21 after such adoption and notice. If a majority of the votes cast in that county or city not within
 22 a county by the qualified voters voting are opposed to the proposal, then the additional sales tax
 23 shall not be imposed in that county or city not within a county unless and until the governing
 24 body of that county or city not within a county shall have submitted another proposal to authorize
 25 the local option transportation sales tax authorized in this section, and such proposal is approved

26 by a majority of the qualified voters voting on it. In no event shall a proposal pursuant to this
27 section be submitted to the voters sooner than twelve months from the date of the last proposal.

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

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

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

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

53 8. The director of revenue may authorize the state treasurer to make refunds from the
54 amount in the trust fund and credited to any city or county for erroneous payments and
55 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
56 such cities or counties. If any city or county abolishes the tax, the city or county shall notify the
57 director of revenue of the action at least ninety days prior to the effective date of the repeal and
58 the director of revenue may order retention in the trust fund, for a period of one year, of two
59 percent of the amount collected after receipt of such notice to cover possible refunds or
60 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
61 such accounts. After one year has elapsed after the effective date of abolition of the tax in such

62 city or county, the director of revenue shall authorize the state treasurer to remit the balance in
63 the account to the city or county and close the account of that city or county. The director of
64 revenue shall notify each city or county of each instance of any amount refunded or any check
65 redeemed from receipts due the city or county.

66 **9. The tax authorized under this section shall comply with the provisions of section**
67 **67.495.**

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

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

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

17 YES NO

18

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

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

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

26 YES NO

27

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

30

31 If a majority of the votes cast on the proposal, provided in subdivision (1) of this subsection, by
32 the qualified voters voting thereon are in favor of the proposal, then the ordinance and any
33 amendments thereto shall be in effect. If the four-sevenths majority of the votes, as required by
34 the Missouri Constitution, Article VI, Section 26, cast on the proposal, provided in subdivision
35 (2) of this subsection to issue bonds and impose a sales tax to retire such bonds, by the qualified
36 voters voting thereon are in favor of the proposal, then the ordinance and any amendments
37 thereto shall be in effect. If a majority of the votes cast on the proposal, as provided in
38 subdivision (1) of this subsection, by the qualified voters voting thereon are opposed to the
39 proposal, then the council or other governing body of the city shall have no power to impose the
40 tax authorized in subdivision (1) of this subsection unless and until the council or other
41 governing body of the city submits another proposal to authorize the council or other governing
42 body of the city to impose the tax and such proposal is approved by a majority of the qualified
43 voters voting thereon. If more than three-sevenths of the votes cast by the qualified voters voting
44 thereon are opposed to the proposal, as provided in subdivision (2) of this subsection to issue
45 bonds and impose a sales tax to retire such bonds, then the council or other governing body of
46 the city shall have no power to issue any bonds or to impose the tax authorized in subdivision
47 (2) of this subsection unless and until the council or other governing body of the city submits
48 another proposal to authorize the council or other governing body of the city to issue such bonds
49 or impose the tax to retire such bonds and such proposal is approved by four-sevenths of the
50 qualified voters voting thereon.

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

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

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

66 in the added territory or abolished in the detached territory on the effective date of the change
67 of the city boundary.

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

70 **6. The tax authorized under this section shall comply with the provisions of section**
71 **67.495.**

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**
14 **only to Missouri sellers and all sellers without a physical presence in Missouri whose gross**
15 **revenue from tourism into this state in the previous or current calendar year exceeds one**
16 **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.

94.805. 1. In addition to any tourism tax imposed by section 94.802, the governing body
2 of any municipality described in section 94.802 may impose, by ordinance, a tourism tax on the
3 purchase price paid or charged to any person for food and drinks sold on the premises of
4 restaurant establishments in such municipality or for drinks sold in such municipality for
5 consumption on the premises by establishments licensed pursuant to section 311.090 to sell
6 intoxicating liquors, at a rate not to exceed two percent, on such purchase price paid or charged.

7 **2. The tax authorized under this section shall comply with the provisions of section**
8 **67.495.**

94.850. 1. Any city, town or village located within a county of the first classification
2 having a charter form of government and having a population of nine hundred thousand or more
3 inhabitants may by a vote of its governing body impose a sales tax in the amount of one-eighth
4 of one percent or one-fourth of one percent on the receipts from the sale at retail of all tangible
5 personal property or taxable services at retail within the city, town or village, but no such

6 ordinance shall become effective unless the council or other governing body submits to the
7 voters of the city, town or village at a city or state general, primary, or special election, a
8 proposal to authorize the council or other governing body of the city, town or village to impose
9 such a sales tax. The ballot of submission shall contain, but is not limited to, the following
10 language:

11 Shall the city of _____ (insert city's name) impose a sales tax of _____ (insert
12 amount)?

13 YES NO

14
15 If you are in favor of the question, place an "X" in the box opposite "YES". If
16 you are opposed to the question, place an "X" in the box opposite "NO".

17
18 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
19 of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority
20 of the votes cast by the qualified voters voting thereon are opposed to the proposal, then the
21 council or other governing body of the city, town or village shall have no power to impose the
22 tax authorized in this section unless and until the council or other governing body submits
23 another proposal to authorize the council or other governing body to impose the tax and such
24 proposal is approved by a majority of the qualified voters voting thereon.

25 **2. The tax authorized under this section shall comply with the provisions of section**
26 **67.495.**

94.890. 1. The governing body of any municipality located in whole or in part within
2 any county of the first classification having a charter form of government and containing a
3 population of nine hundred thousand or more is hereby authorized to impose, by ordinance, a
4 one-half of one percent sales tax on all retail sales which are subject to taxation under ~~the~~
5 ~~provisions of sections 144.010 to 144.525]~~ **chapter 144** for the purpose of funding capital
6 improvements, including the operation and maintenance of capital improvements. The tax
7 authorized by this section shall be in addition to any and all other sales taxes allowed by law.
8 The ordinance shall become effective after the governing body of the municipality shall submit
9 to the voters of the municipality, a proposal to authorize the tax and, if such tax is to be used to
10 retire bonds to authorize such bonds and their retirement by such tax, to authorize the retirement
11 of debt under previously authorized bonded indebtedness.

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

13 (1) If the proposal submitted involves only authorization to impose the tax, the following
14 language:

15 Shall the municipality of _____ (**insert** municipality's name) impose a sales tax
 16 of one-half of one percent for the purpose of funding capital improvements which
 17 may include the retirement of debt under previously authorized bonded
 18 indebtedness?

19 YES NO

20

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

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

25 Shall the municipality of _____ (**insert** municipality's name) issue bonds in the
 26 amount of _____ (insert amount) to fund capital improvements and impose a
 27 sales tax of one-half of one percent to repay such bonds?

28 YES NO

29

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

32

33 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 34 of the proposal, then the ordinance shall be in effect; provided that any proposal submitted under
 35 subdivision (2) of this subsection must be approved by the constitutionally required percentage
 36 of the voters voting thereon. If a majority of the votes cast by the qualified voters voting are
 37 opposed to the proposal, then the governing body of the municipality shall have no power to
 38 issue any bonds or impose the sales tax authorized in this section unless and until the governing
 39 body of the municipality shall again have submitted another such proposal and the proposal is
 40 approved by the requisite majority of the qualified voters voting thereon. However, in no event
 41 shall a proposal pursuant to this section be submitted to the voters sooner than twelve months
 42 from the date of the last proposal submitted pursuant to this section.

43 3. No tax imposed pursuant to this section for the purpose of retiring bonds issued under
 44 this section may be terminated until all of such bonds have been retired.

45 4. Within thirty days of the approval of a capital improvement sales tax pursuant to this
 46 section and section 94.577, the governing body shall choose one of the following options:

47

48

OPTION 1

49

50 Eighty-five percent of the moneys generated within each municipality shall be retained in
51 subaccount #1 of the trust fund created in subsection 5 of this section and shall be returned to
52 that municipality as provided in subdivision (1) of subsection 5 of this section. Fifteen percent
53 of the moneys generated within each municipality shall be retained in subaccount #2 of the trust
54 fund created in, and allocated as provided in, subdivision (2) of subsection 5 of this section.

55

56

OPTION 2

57

58 One hundred percent of the moneys generated within each municipality shall be retained in
59 subaccount #2 of the trust fund created in, and allocated as provided in, subdivision (2) of
60 subsection 5 of this section.

61 5. The moneys shall be retained in two separate subaccounts in the "Municipal Capital
62 Improvement Sales Tax Fund" which is hereby created in the state treasury. The fund moneys
63 shall be distributed to each municipality as follows:

64 (1) For municipalities choosing Option 1, eighty-five percent of the taxes collected
65 within each municipality and retained in subaccount #1 of the trust fund shall be returned to each
66 municipality;

67 (2) For municipalities choosing Option 2, the moneys retained in subaccount #2 of the
68 trust fund shall be distributed to each municipality based on the percentage ratio that the
69 population of that municipality bears to the total population of all of the municipalities choosing
70 Option 2.

71 6. All revenue received by a municipality from the tax authorized under the provisions
72 of this section shall be deposited monthly in a special trust fund and shall be used solely for
73 capital improvements, including the operation and maintenance of capital improvements, for so
74 long as the tax shall remain in effect. Once the tax authorized by this section is abolished or is
75 terminated by any means, all funds remaining in the special trust fund required by this subsection
76 shall be used solely for the maintenance of the capital improvements made with revenues raised
77 by the tax authorized by this section. Any funds in the special trust fund required by this
78 subsection which are not needed for current expenditures may be invested by the governing body
79 in accordance with applicable laws relating to the investment of other municipal funds. The
80 provisions of this subsection shall apply only to taxes authorized by this section which have not
81 been imposed to retire bonds issued pursuant to this section.

82 7. All revenue received by a municipality which issues bonds under this section and
83 imposes the tax authorized by this section to retire such bonds shall be deposited in a special
84 trust fund and shall be used solely to retire such bonds, except to the extent that such funds are
85 required for the operation and maintenance of capital improvements. Once all of such bonds

86 have been retired, all funds remaining in the special trust fund required by this subsection shall
87 be used solely for the maintenance of the capital improvements made with the revenue received
88 as a result of the issuance of such bonds. Any funds in the special trust fund required by this
89 subsection which are not needed to meet current obligations under the bonds issued under this
90 section may be invested by the governing body in accordance with applicable laws relating to
91 the investment of other municipal funds. The provisions of this subsection shall apply only to
92 taxes authorized by this section which have been imposed to retire bonds issued under this
93 section.

94 8. After the effective date of any tax imposed under the provisions of this section, the
95 director of revenue shall perform all functions incident to the administration, collection,
96 enforcement, and operation of the tax in the same manner as provided in sections 94.500 to
97 94.570, and the director of revenue shall collect in addition to the sales tax for the state of
98 Missouri the additional tax authorized under the authority of this section. The tax imposed
99 hereunder and the tax imposed under the sales tax law of the state of Missouri shall be collected
100 together and reported upon such forms and under such administrative rules and regulations as
101 may be prescribed by the director of revenue. Except as modified in this section, all provisions
102 of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

103 9. The director of revenue may authorize the state treasurer to make refunds from the
104 amounts in the trust fund and credited to any municipality for erroneous payments and
105 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
106 such municipalities. If any municipality abolishes the tax, the municipality shall notify the
107 director of revenue of the action at least ninety days prior to the effective date of the repeal and
108 the director of revenue may order retention in the trust fund, for a period of one year, of two
109 percent of the amount collected after receipt of such notice to cover possible refunds or
110 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
111 such accounts. After one year has elapsed after the effective date of abolition of the tax in such
112 municipality, the director of revenue shall remit the balance in the account to the municipality
113 and close the account of that municipality. The director of revenue shall notify each municipality
114 of each instance of any amount refunded or any check redeemed from receipts due the
115 municipality.

116 10. Any other provision of this chapter notwithstanding, any municipality in a charter
117 county, with a population of nine hundred thousand or more which adopted a capital
118 improvement sales tax before August 28, 1995, shall by ordinance select Option 1 or Option 2
119 within sixty days of August 28, 1995.

120 **11. The tax authorized under this section shall comply with the provisions of section**
121 **67.495.**

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.

26 (2) The governing body of any city listed in subdivision (1) of this subsection is hereby

27 authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one

28 percent on all retail sales made in such city which are subject to taxation under ~~the provisions~~

29 ~~of sections 144.010 to 144.525]~~ **chapter 144** for the purpose of improving the public safety for

30 such city, including but not limited to expenditures on equipment, city employee salaries and

31 benefits, and facilities for police, fire and emergency medical providers. The tax authorized by

32 this section shall be in addition to any and all other sales taxes allowed by law, except that no

33 ordinance or order imposing a sales tax pursuant to the provisions of this section shall be

34 effective unless the governing body of the city submits to the voters of the city, at a county or

35 state general, primary or special election, a proposal to authorize the governing body of the city

36 to impose a tax.

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

40 Shall the city of _____ (**insert** city's name) impose a citywide sales tax of
41 _____ (insert amount) for the purpose of improving the public 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 you
44 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 submitted pursuant to this subsection, then the ordinance or order and any
48 amendments thereto shall be in effect on the first day of the second calendar quarter after the
49 director of revenue receives notification of adoption of the local sales tax. If a proposal receives
50 less than the required majority, then the governing body of the city shall have no power to
51 impose the sales tax herein authorized unless and until the governing body of the city shall again
52 have submitted another proposal to authorize the governing body of the city to impose the sales
53 tax authorized by this section and such proposal is approved by the required majority of the
54 qualified voters voting thereon. However, in no event shall a proposal pursuant to this section
55 be submitted to the voters sooner than twelve months from the date of the last proposal pursuant
56 to this section.

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

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

65 5. All sales taxes collected by the director of [~~the department of~~] revenue under this
66 section on behalf of any city, less one percent for cost of collection which shall be deposited in
67 the state's general revenue fund after payment of premiums for surety bonds as provided in
68 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known
69 as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be
70 deemed to be state funds and shall not be commingled with any funds of the state. The
71 provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be
72 transferred and placed to the credit of the general revenue fund. The director of [~~the department~~

73 ~~of~~] revenue shall keep accurate records of the amount of money in the trust and which was
74 collected in each city imposing a sales tax pursuant to this section, and the records shall be open
75 to the inspection of officers of the city and the public. Not later than the tenth day of each month
76 the director of ~~[the department of]~~ revenue shall distribute all moneys deposited in the trust fund
77 during the preceding month to the city which levied the tax; such funds shall be deposited with
78 the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall
79 be by an appropriation act to be enacted by the governing body of each such city. Expenditures
80 may be made from the fund for any functions authorized in the ordinance or order adopted by
81 the governing body submitting the tax to the voters.

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

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

96 **8. The tax authorized under this section shall comply with the provisions of section**
97 **67.495.**

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

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

31 Shall the city of _____ (insert city's name) impose a citywide sales tax at a rate
 32 of _____ (insert ~~[rate of percent]~~ **percentage**) percent for the purpose of
 33 improving the public safety of the city?

34 YES NO

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

37

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

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

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

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

83 Shall _____ (insert the name of the city) repeal the sales tax imposed at a rate
84 of _____ (insert ~~[rate of percent]~~ **percentage**) percent for the purpose of
85 improving the public safety of the city?

86 YES NO

87

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

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

104 8. Any sales tax imposed under this section by a city described under subdivision (6) of
105 subsection 1 of this section that is in effect as of December 31, 2038, shall automatically expire.
106 No city described under subdivision (6) of subsection 1 of this section shall collect a sales tax
107 pursuant to this section on or after January 1, 2039. Subsection 7 of this section shall not apply
108 to a sales tax imposed under this section by a city described under subdivision (6) of subsection
109 1 of this section.

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

112 **10. The tax authorized under this section shall comply with the provisions of section**
113 **67.495.**

94.950. 1. As used in this section, "museum" means museums operating or to be built
2 in the city and that are registered with the United States Internal Revenue Service as a 501(c)(3)
3 corporation, or an organization that is registered with the United States Internal Revenue Service
4 as a 501(c)(3) corporation and that develops, promotes, or operates historical locations or
5 preservation sites.

6 2. The governing body of any home rule city with more than forty-five thousand five
7 hundred but fewer than forty-five thousand nine hundred inhabitants and partially located in any
8 county of the first classification with more than one hundred four thousand six hundred but fewer
9 than one hundred four thousand seven hundred inhabitants may impose, by order or ordinance,
10 a sales tax on all retail sales made within the city which are subject to sales tax under chapter
11 144. The tax authorized in this section shall not exceed one-half of one percent, and shall be
12 imposed solely for the purpose of funding the operation, construction, or renovation of historical
13 locations and museums to promote tourism. The tax authorized in this section shall be in
14 addition to all other sales taxes imposed by law, and shall be stated separately from all other
15 charges and taxes. The order or ordinance shall not become effective unless the governing body
16 of the city submits to the voters residing within the city at a state general, primary, or special
17 election a proposal to authorize the governing body of the city to impose a tax under this section.

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

20 Shall _____ (insert the name of the city) impose a sales tax at a rate of _____
21 (insert ~~[rate of percent]~~ **percentage**) percent, solely for the purpose of funding the
22 operation, construction, or renovation of historical locations and museums to
23 promote tourism?

24 YES NO

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

28
29 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
30 of the question, then the tax shall become effective on the first day of the second calendar quarter
31 immediately following notification to the department of revenue. If a majority of the votes cast
32 on the question by the qualified voters voting thereon are opposed to the question, then the tax
33 shall not become effective unless and until the question is resubmitted under this section to the
34 qualified voters and such question is approved by a majority of the qualified voters voting on the
35 question.

36 4. All revenue collected under this section by the director of ~~[the department of]~~ revenue
37 on behalf of any city, except for one percent for the cost of collection which shall be deposited
38 in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby
39 created and shall be known as the "Local Option Museum Sales Tax Trust Fund", and shall be
40 used solely for the designated purposes. Moneys in the fund shall not be deemed to be state
41 funds, and shall not be commingled with any funds of the state. The director may make refunds

42 from the amounts in the trust fund and credited to the city for erroneous payments and
43 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
44 such city. Any funds in the trust fund which are not needed for current expenditures shall be
45 invested in the same manner as other funds are invested. Any interest and moneys earned on
46 such investments shall be credited to the fund. Not later than the tenth day of each month, the
47 director shall distribute all moneys deposited in the trust fund during the preceding month to the
48 city that levied the sales tax.

49 5. On or after the effective date of the tax, the director of revenue shall be responsible
50 for the administration, collection, enforcement, and operation of the tax, and sections 32.085 and
51 32.087 shall apply. In order to permit sellers required to collect and report the sales tax to collect
52 the amount required to be reported and remitted, but not to change the requirements of reporting
53 or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies,
54 the governing body of the city may authorize the use of a bracket system similar to that
55 authorized in section 144.285, and notwithstanding the provisions of that section, this new
56 bracket system shall be used where this tax is imposed and shall apply to all taxable transactions.
57 Beginning with the effective date of the tax, every retailer in the city shall add the sales tax to
58 the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be
59 recoverable at law in the same manner as the purchase price. For purposes of this section, all
60 retail sales shall be deemed to be consummated at the place of business of the retailer.

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

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

81 Shall _____ (insert the name of the city) repeal the sales tax imposed at a rate
82 of _____ (insert ~~[rate of percent]~~ **percentage**) percent for the purpose of funding
83 the operation, construction, or renovation of historical locations and museums to
84 promote tourism?

85 YES NO

86

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

89

90 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
91 of repeal, that repeal shall become effective on December thirty-first of the calendar year in
92 which such repeal was approved. If a majority of the votes cast on the question by the qualified
93 voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall
94 remain effective until the question is resubmitted under this section to the qualified voters and
95 the repeal is approved by a majority of the qualified voters voting on the question.

96 8. Whenever the governing body of any city that has adopted the sales tax authorized in
97 this section receives a petition, signed by a number of registered voters of the city equal to at
98 least two percent of the number of registered voters of the city voting in the last gubernatorial
99 election, calling for an election to repeal the sales tax imposed under this section, the governing
100 body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes
101 cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal
102 shall become effective on December thirty-first of the calendar year in which such repeal was
103 approved. If a majority of the votes cast on the question by the qualified voters voting thereon
104 are opposed to the repeal, then the sales tax authorized in this section shall remain effective until
105 the question is resubmitted under this section to the qualified voters and the repeal is approved
106 by a majority of the qualified voters voting on the question.

107 9. If the tax is repealed or terminated by any means, all funds remaining in the trust fund
108 shall continue to be used solely for the designated purposes, and the city shall notify the director
109 of ~~[the department of]~~ revenue of the action at least thirty days before the effective date of the
110 repeal and the director may order retention in the trust fund, for a period of one year, of two
111 percent of the amount collected after receipt of such notice to cover possible refunds or
112 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
113 such accounts. After one year has elapsed after the effective date of abolition of the tax in such

114 city, the director shall remit the balance in the account to the city and close the account of that
115 city. The director shall notify each city of each instance of any amount refunded or any check
116 redeemed from receipts due the city.

117 **10. The tax authorized under this section shall comply with the provisions of section**
118 **67.495.**

94.1000. 1. The governing body of any city not within a county is hereby authorized to
2 impose, by ordinance or order, a sales tax on all retail sales which are subject to taxation under
3 ~~[the provisions of sections 144.010 to 144.525]~~ **chapter 144** for the purpose of funding medical
4 care for the medically indigent.

5 For the purposes of this section, the term "medically indigent" shall mean those individuals and
6 families who do not have employer-sponsored health insurance, coverage under the Medicaid
7 or Medicare programs, or income levels, as determined by the city imposing the tax, sufficient
8 to purchase adequate health insurance coverage. The tax authorized by this section shall be in
9 addition to any and all other sales taxes allowed by law. The ordinance or order shall become
10 effective after the governing body of the city shall submit to the voters of that city a proposal to
11 authorize the tax.

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

14 Shall the city of _____ (**insert** name of city) impose a sales tax of _____
15 (insert amount) for the purpose of funding medical care for the medically
16 indigent?

17 YES NO

18
19 If you are in favor of the question, place an "X" in the box opposite "YES". If
20 you are opposed to the question, place an "X" in the box opposite "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 or order shall be in effect, beginning the first day of the
24 second calendar quarter following its adoption. If a majority of the votes cast by the qualified
25 voters voting are opposed to the proposal, then the governing body of the city shall have no
26 power to impose the sales tax authorized in this section unless and until the governing body of
27 the city shall again have submitted another such proposal and the proposal is approved by the
28 requisite majority of the qualified voters voting thereon. However, in no event shall a proposal
29 pursuant to this section be submitted to the voters sooner than twelve months from the date of
30 the last proposal submitted pursuant to this section.

31 3. After the effective date of any tax imposed under the provisions of this section, the
32 director of revenue shall perform all functions incident to the administration, collection,
33 enforcement, and operation of the tax in the same manner as provided in sections 94.500 to
34 94.550, and the director of revenue shall collect in addition to the sales tax for the state of
35 Missouri the additional tax authorized under ~~[the authority of]~~ this section. The tax imposed
36 pursuant to this section and the tax imposed under the sales tax law of the state of Missouri shall
37 be collected together and reported upon such forms and under such administrative rules and
38 regulations as may be prescribed by the director of revenue. Except as modified in this section,
39 all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

40 4. The sales tax may be approved at a rate of one-eighth of one percent, one-fourth of
41 one percent, three-eighths of one percent, one-half of one percent, five-eighths of one percent,
42 three-fourths of one percent, seven-eighths of one percent, or one percent of the receipts from
43 the sale at retail of all tangible personal property and taxable services at retail within any city
44 adopting such tax, if such property and services are subject to taxation by the state of Missouri
45 under ~~[the provisions of sections 144.010 to 144.525]~~ **chapter 144**.

46 5. All revenue generated from the tax authorized under the provisions of this section
47 shall be deposited into the "Medical Indigence Sales Tax Fund", which is hereby created in the
48 state treasury. The fund moneys shall be distributed to the city from which the revenue was
49 generated for the sole purpose of funding medical care for the medically indigent, as that term
50 is defined in this section. Once the tax authorized by this section is abolished or terminated by
51 any means, all funds remaining in the fund shall be used solely for that purpose.

52 **6. The tax authorized under this section shall comply with the provisions of section**
53 **67.495.**

 94.1008. 1. The governing body of any third class city with a population of at least
2 seventeen thousand which is located in a county of the third classification without a township
3 form of government and with a population of at least twenty-four thousand four hundred but not
4 in excess of twenty-five thousand may impose, by ordinance or order, an economic development
5 sales tax on all retail sales which are subject to taxation ~~[pursuant to the provisions of sections~~
6 ~~144.010 to 144.525]~~ **under chapter 144** for the purpose of funding economic development. For
7 the purposes of this section, the term "economic development" shall mean funding any economic
8 development project approved by the voters, including a transportation corporation, as defined
9 in sections 238.300 to 238.367. The tax authorized by this section shall be in addition to any and
10 all other sales taxes allowed by law. The ordinance or order shall become effective after the
11 governing body of the city shall submit to the voters of that city a proposal to authorize the tax.

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

14 Shall the city of _____ (**insert** name of city) impose a sales tax of _____
 15 (insert rate) for the purpose of funding economic development in order to fund
 16 a _____ (**insert** description of economic development project to be approved);
 17 provided that, the sales tax shall terminate upon the payment of all bonds issued
 18 to complete the _____ (**insert** description of economic development project to
 19 be approved)? There is no guarantee of any state funding.

20 YES NO

21

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

24

25 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 26 of the proposal, then the ordinance or order shall be in effect, beginning the first day of the
 27 second calendar quarter following its adoption or a later date if authorized by the governing
 28 body. If the governing body has not authorized the initial collection of the tax pursuant to such
 29 ordinance or order within three years after the date of the passage of the proposal, authorization
 30 for the governing body to impose such tax shall expire. If a majority of the votes cast by the
 31 qualified voters voting are opposed to the proposal, then the governing body of the city shall
 32 have no power to impose the sales tax authorized in this section unless and until the governing
 33 body of the city shall again have submitted another such proposal and the proposal is approved
 34 by the requisite majority of the qualified voters voting thereon. However, in no event shall a
 35 proposal pursuant to this section be submitted to the voters sooner than twelve months from the
 36 date of the last proposal submitted pursuant to this section.

37 3. After the effective date of any tax imposed pursuant to the provisions of this section,
 38 the director of revenue shall perform all functions incident to the administration, collection,
 39 enforcement and operation of the tax in the same manner as provided in sections 94.500 to
 40 94.550, and the director of revenue shall collect in addition to the sales tax for the state of
 41 Missouri the additional tax authorized ~~[pursuant to the authority of]~~ **under** this section. The tax
 42 imposed pursuant to this section and the tax imposed pursuant to the sales tax law of the state
 43 of Missouri shall be collected together and reported upon such forms and pursuant to such
 44 administrative rules and regulations as may be prescribed by the director of revenue. Except as
 45 modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax
 46 imposed pursuant to this section.

47 4. The economic development sales tax may be approved at a rate of one-quarter of one
 48 percent, one-half of one percent, three-fourths of one percent or one percent of the receipts from
 49 the sale at retail of all tangible personal property and taxable services at retail within any city

50 adopting such tax, if such property and services are subject to taxation by the state of Missouri
51 ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ **under chapter 144.**

52 5. All revenue generated from the tax authorized pursuant to the provisions of this
53 section, less one percent for the cost of collection which shall be deposited in the general revenue
54 fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which is
55 hereby created in the state treasury. The fund moneys shall be distributed to the city from which
56 the revenue was generated for the sole purpose of funding economic development, as that term
57 is defined in this section. The tax authorized by this section shall terminate as approved by the
58 voters.

59 **6. The tax authorized under this section shall comply with the provisions of section**
60 **67.495.**

94.1010. 1. The governing body of any city which has a population of at least thirty-five
2 thousand and is located in a county with a population of at least sixty-three thousand but not in
3 excess of eighty thousand may impose, by ordinance or order, an economic development sales
4 tax on all retail sales which are subject to taxation ~~[pursuant to the provisions of sections 144.010~~
5 ~~to 144.525]~~ **under chapter 144** for the purpose of funding economic development. For the
6 purposes of this section, the term "economic development" shall mean the funding of the
7 construction and debt financing of a civic and convention center, as determined by the city
8 imposing the tax. The tax authorized by this section shall be in addition to any and all other sales
9 taxes allowed by law. The ordinance or order shall become effective after the governing body
10 of the city shall submit to the voters of that city a proposal to authorize the tax.

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

13 Shall the city of _____ (**insert** name of city) impose a sales tax of _____
14 (insert rate) for the purpose of funding economic development in order to
15 construct a convention center? There is no guarantee of any state funding.

16 YES NO

17

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

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
22 of the proposal, then the ordinance or order shall be in effect, beginning the first day of the
23 second calendar quarter following its adoption or a later date if authorized by the governing
24 body. If the governing body has not authorized the initial collection of the tax pursuant to such
25 ordinance or order within three years after the date of the passage of the proposal, authorization

26 for the governing body to impose such tax shall expire. If a majority of the votes cast by the
27 qualified voters voting are opposed to the proposal, then the governing body of the city shall
28 have no power to impose the sales tax authorized in this section unless and until the governing
29 body of the city shall again have submitted another such proposal and the proposal is approved
30 by the requisite majority of the qualified voters voting thereon. However, in no event shall a
31 proposal pursuant to this section be submitted to the voters sooner than twelve months from the
32 date of the last proposal submitted pursuant to this section.

33 3. After the effective date of any tax imposed pursuant to the provisions of this section,
34 the director of revenue shall perform all functions incident to the administration, collection,
35 enforcement, and operation of the tax in the same manner as provided in sections 94.500 to
36 94.550, and the director of revenue shall collect in addition to the sales tax for the state of
37 Missouri the additional tax authorized ~~[pursuant to the authority of]~~ **under** this section. The tax
38 imposed pursuant to this section and the tax imposed pursuant to the sales tax law of the state
39 of Missouri shall be collected together and reported upon such forms and pursuant to such
40 administrative rules and regulations as may be prescribed by the director of revenue. Except as
41 modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax
42 imposed pursuant to this section.

43 4. The economic development sales tax may be approved at a rate of one-eighth of one
44 percent, one-fourth of one percent, three-eighths of one percent, one-half of one percent,
45 three-fourths of one percent or one percent of the receipts from the sale at retail of all tangible
46 personal property and taxable services at retail within any city adopting such tax, if such property
47 and services are subject to taxation by the state of Missouri ~~[pursuant to the provisions of~~
48 ~~sections 144.010 to 144.525]~~ **under chapter 144.**

49 5. All revenue generated from the tax authorized pursuant to the provisions of this
50 section, less one percent for the cost of collection which shall be deposited in the general revenue
51 fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which is
52 hereby created in the state treasury. The fund moneys shall be distributed to the city from which
53 the revenue was generated for the sole purpose of funding economic development, as that term
54 is defined in this section. The tax authorized by this section is abolished or terminated when the
55 original indebtedness for the civic and convention center is fully paid.

56 **6. The tax authorized under this section shall comply with the provisions of section**
57 **67.495.**

94.1012. 1. The governing body of any city of the third classification with more than
2 sixteen thousand six hundred but fewer than sixteen thousand seven hundred inhabitants may
3 impose, by ordinance or order, an economic development sales tax on all retail sales which are
4 subject to taxation ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ **under chapter**

5 **144** for the purpose of funding economic development. For the purposes of this section, the term
6 "economic development" shall mean funding any economic development project approved by
7 the voters, including a transportation corporation, as defined in sections 238.300 to 238.367. The
8 tax authorized by this section shall be in addition to any and all other sales taxes allowed by law.
9 The ordinance or order shall become effective after the governing body of the city shall submit
10 to the voters of that city a proposal to authorize the tax.

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

13 Shall the city of _____ (name of city) impose a sales tax of _____ (insert rate)
14 for the purpose of funding economic development in order to fund a _____
15 (description of economic development project to be approved); provided that, the
16 sales tax shall terminate upon the payment of all bonds issued to complete the
17 _____ (description of economic development project to be approved)? There
18 is no guarantee of any state funding.

19 YES NO

20

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

23

24 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
25 of the proposal, then the ordinance or order shall be in effect beginning the first day of the second
26 calendar quarter following its adoption or a later date if authorized by the governing body. If the
27 governing body has not authorized the initial collection of the tax pursuant to such ordinance or
28 order within three years after the date of the passage of the proposal, authorization for the
29 governing body to impose such tax shall expire. If a majority of the votes cast by the qualified
30 voters voting are opposed to the proposal, then the governing body of the city shall have no
31 power to impose the sales tax authorized in this section unless and until the governing body of
32 the city shall again have submitted another such proposal and the proposal is approved by the
33 requisite majority of the qualified voters voting thereon. However, in no event shall a proposal
34 pursuant to this section be submitted to the voters sooner than twelve months from the date of
35 the last proposal submitted pursuant to this section.

36 3. After the effective date of any tax imposed pursuant to the provisions of this section,
37 the director of revenue shall perform all functions incident to the administration, collection,
38 enforcement and operation of the tax in the same manner as provided in sections 94.500 to
39 94.550, and the director of revenue shall collect in addition to the sales tax for the state of
40 Missouri the additional tax authorized pursuant to the authority of this section. The tax imposed

41 pursuant to this section and the tax imposed pursuant to the sales tax law of the state of Missouri
42 shall be collected together and reported upon such forms and pursuant to such administrative
43 rules and regulations as may be prescribed by the director of revenue. Except as modified in this
44 section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to
45 this section.

46 4. The economic development sales tax may be approved at a rate of one-half of one
47 percent of the receipts from the sale at retail of all tangible personal property and taxable services
48 at retail within any city adopting such tax, if such property and services are subject to taxation
49 by the state of Missouri [~~pursuant to the provisions of sections 144.010 to 144.525~~] **under**
50 **chapter 144.**

51 5. All revenue generated from the tax authorized pursuant to the provisions of this
52 section, less one percent for the cost of collection which shall be deposited in the general revenue
53 fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which is
54 hereby created in the state treasury. The fund moneys shall be distributed to the city from which
55 the revenue was generated for the sole purpose of funding economic development, as that term
56 is defined in this section. The tax authorized by this section shall terminate as approved by the
57 voters.

58 **6. The tax authorized under this section shall comply with the provisions of section**
59 **67.495.**

99.585. 1. The state of Missouri, acting through the department of economic
2 **development and the office of administration, or any other public body may, upon such**
3 **terms and with reasonable consideration as it may determine, expend funds for the**
4 **purpose of aiding and cooperating in the planning, undertaking, or carrying out of a land**
5 **clearance project or projects within the area in which the public body is authorized to act**
6 **to develop, construct, reconstruct, rehabilitate, repair, or improve any tourism**
7 **infrastructure facilities existing as of August 28, 2019, and for which application is made**
8 **and approved by the department of economic development no later than August 28, 2020.**
9 **Any annual expenditure by a public body for such land clearance projects related to**
10 **tourism infrastructure facilities shall be limited to a portion of tax revenues derived**
11 **directly or indirectly from any such land clearance project or projects supported by such**
12 **annual expenditure within such designated land clearance project area or areas, as stated**
13 **in an agreement entered into between the authority and the public body under subdivision**
14 **(10) of section 99.580; provided, however, that:**

15 (1) The term of any such agreement shall not exceed twenty years;

16 (2) The annual amount of the state appropriation authorized under this section
17 shall not exceed two million five hundred thousand dollars per year for any fiscal year

18 ending on or before June 30, 2029, and four million five hundred thousand dollars per year
19 for any fiscal year thereafter;

20 (3) Any such land clearance project shall be determined to produce a positive net
21 fiscal impact for the state over the term of such agreement, with such public or private
22 assurances as the director of the department of economic development may reasonably
23 require; and

24 (4) The director of the department of economic development shall make an annual
25 written report on behalf of the department to the governor and the general assembly
26 within ninety days of the end of each fiscal year detailing whether such land clearance
27 project produced a positive net fiscal impact for the state in the prior fiscal year and
28 projecting the overall net fiscal impact to the state over the term of such agreement.

29 2. As used in this section, "tourism infrastructure facilities" means structures,
30 fixtures, systems, and facilities of multipurpose sports and entertainment venues with
31 seating capacity less than twenty-five thousand, including associated parking facilities,
32 owned by any public body and which the authority determines are a contributing factor
33 in the attraction of sports, recreational, entertainment, or meeting activities, either
34 professional or amateur, commercial or private. Such structures, fixtures, systems, and
35 facilities may include, but are not limited to, foundations, roofs, interior and exterior walls
36 or windows, floors, steps, stairs, concourses, hallways, restrooms, event or meeting spaces
37 or other hospitality-related areas, concession or food preparation areas, and services
38 systems such as mechanical, gas utility, electrical, lighting, communication, sound, sanitary,
39 HVAC, elevator, escalator, plumbing, sprinkler, cabling and wiring, life-safety security
40 cameras, access deterrents, public safety improvements, or other building systems.

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

42 (d) **The director of revenue may promulgate and enforce reasonable rules and**
43 **regulations for the administration and enforcement of the provisions of this subdivision.**
44 **Any rule or portion of a rule, as that term is defined in section 536.010, that is created**
45 **under the authority delegated in this section shall become effective only if it complies with**
46 **and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.**
47 **This section and chapter 536 are nonseverable and if any of the powers vested with the**
48 **general assembly pursuant to chapter 536 to review, to delay the effective date, or to**
49 **disapprove and annul a rule are subsequently held unconstitutional, then the grant of**

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

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

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

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

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

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

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

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 implemented. 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. Notwithstanding the provisions of subsections 8 to 10 of this section to the**
121 **contrary, the county commission of any county of the first classification with more than**
122 **seventy thousand but fewer than eighty-three thousand inhabitants and with a city of the**
123 **fourth classification with more than thirteen thousand five hundred but fewer than sixteen**
124 **thousand inhabitants as the county seat may elect to set the term of office for board**
125 **members and have the board consist of seven members, elected as follows:**

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

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

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

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

131

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

134 **14.** Any county that has authorized a tax levy under this section, and such levy is reduced
135 automatically in future years, shall not submit to the voters of the county for approval any
136 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 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.

**436.338. Notwithstanding any other provision of law, no political subdivision shall
2 require a property owner to have a home inspection conducted of a residential property
3 regarding the sale of the property. This provision shall not apply to any inspection
4 requirement of new construction or occupancy permits.**

488.5050. 1. In addition to any other surcharges authorized by statute, the clerk of each
2 court of this state shall collect the surcharges provided for in subsection 2 of this section.

3 2. A surcharge of thirty dollars shall be assessed as costs in each circuit court proceeding
4 filed within this state in all criminal cases in which the defendant is found guilty of a felony,
5 except when the defendant is found guilty of a class B felony, class A felony, or an unclassified
6 felony, under chapter ~~[495]~~ **579**, in which case, the surcharge shall be sixty dollars. A surcharge
7 of fifteen dollars shall be assessed as costs in each court proceeding filed within this state in all
8 other criminal cases, except for traffic violation cases in which the defendant is found guilty of
9 a misdemeanor.

10 3. Notwithstanding any other provisions of law, the moneys collected by clerks of the
11 courts pursuant to the provisions of subsection 1 of this section shall be collected and disbursed
12 in accordance with sections 488.010 to 488.020, and shall be payable to the state treasurer.

13 4. The state treasurer shall deposit such moneys or other gifts, grants, or moneys received
14 on a monthly basis into the "DNA Profiling Analysis Fund", which is hereby created in the state
15 treasury. The fund shall be administered by the department of public safety. The moneys
16 deposited into the DNA profiling analysis fund shall be used only by the highway patrol crime
17 lab to fulfill the purposes of the DNA profiling system pursuant to section 650.052.
18 Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the
19 fund at the end of the biennium shall not revert to the credit of the general revenue fund.

20 5. The provisions of subsections 1 and 2 of this section shall expire on August 28, [2019]
21 **2029.**

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