

FIRST REGULAR SESSION

# HOUSE BILL NO. 374

## 100TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE CHRISTOFANELLI.

0714H.011

DANA RADEMAN MILLER, Chief Clerk

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### AN ACT

To repeal sections 67.392, 67.505, 67.547, 67.583, 67.584, 67.585, 67.587, 67.590, 67.671, 67.700, 67.729, 67.745, 67.782, 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, 94.805, 94.850, 94.890, 94.900, 94.902, 94.950, 94.1000, 94.1008, 94.1010, and 94.1012, RSMo, and to enact in lieu thereof fifty-one new sections relating to sales taxes.

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

Section A. Sections 67.392, 67.505, 67.547, 67.583, 67.584, 67.585, 67.587, 67.590, 2 67.671, 67.700, 67.729, 67.745, 67.782, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 3 67.1775, 67.1922, 67.1959, 67.2000, 67.2030, 67.2040, 67.2520, 67.2530, 67.5012, 92.338, 4 92.500, 94.413, 94.510, 94.577, 94.578, 94.579, 94.581, 94.585, 94.605, 94.660, 94.705, 94.805, 5 94.850, 94.890, 94.900, 94.902, 94.950, 94.1000, 94.1008, 94.1010, and 94.1012, RSMo, are 6 repealed and fifty-one new sections enacted in lieu thereof, to be known as sections 67.392, 7 67.495, 67.505, 67.547, 67.583, 67.584, 67.585, 67.587, 67.590, 67.671, 67.700, 67.729, 67.745, 8 67.782, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775, 67.1922, 67.1959, 9 67.2000, 67.2030, 67.2040, 67.2520, 67.2530, 67.5012, 92.338, 92.500, 94.413, 94.510, 94.577, 10 94.578, 94.579, 94.581, 94.585, 94.605, 94.660, 94.705, 94.805, 94.850, 94.890, 94.900, 94.902, 11 94.950, 94.1000, 94.1008, 94.1010, and 94.1012, to read as follows:

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]~~

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.

5 **chapter 144.** The tax authorized ~~[by]~~ **under** this section shall be in addition to any and all other  
6 sales taxes allowed by law, except that no order imposing a sales tax under ~~[the provisions of]~~  
7 this section shall be effective unless the governing body of the county submits to the voters of  
8 the 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 ..... (Insert  
13 amount) for a period not to exceed ..... (Insert number) years for the purpose of investigating  
14 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 you are opposed  
18 to the question, place an "X" in the box opposite "NO".

19

20 If a majority of the votes cast on the proposal by the qualified voters 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]~~ **under** sections 67.392 to 67.395 and such proposal is approved by a majority of the  
28 qualified voters 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]~~ **under** sections 67.392 to 67.395 is abolished or is  
37 terminated by any means, all funds remaining in the special trust fund shall be used solely for  
38 activities initiated with revenues raised by the tax authorized ~~[by]~~ **under** sections 67.392 to  
39 67.395. Any funds in such special trust fund which are not needed for current expenditures may

40 be invested by the governing body in accordance with applicable laws relating to the investment  
41 of other county funds.

42 4. The tax authorized ~~[by]~~ **under** sections 67.392 to 67.395 shall terminate four years  
43 from the date on which such tax was initially imposed by the county, unless sooner abolished by  
44 the 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 prohibiting political subdivisions from imposing sales taxes**  
47 **whose cumulative rate exceeds the rate limit specified therein.**

67.495. 1. After August 28, 2019, no political subdivision shall levy or impose a tax  
2 on sales that would make the cumulative sales tax rate in the political subdivision greater  
3 than fourteen percent when combined with the state sales tax under sections 144.010 to  
4 144.527, the state use tax under sections 144.600 to 144.746, and the sale taxes imposed  
5 under Article IV, Sections 43(a) and 47(a) of the Constitution of Missouri, excluding taxes  
6 imposed upon sleeping rooms paid by the transient guests of hotels and motels.

7 2. Notwithstanding subsection 1 of this section, any political subdivision that,  
8 before August 28, 2019, had a cumulative sales tax rate in excess of twelve percent may  
9 continue to levy the sales tax or taxes that existed on August 28, 2019. Notwithstanding  
10 subsection 1 of this section, any political subdivision that did not impose a cumulative sales  
11 tax rate in excess of fourteen percent except as a result of the state increasing a state sales  
12 or use tax may continue to levy the sales tax or taxes that existed before the increase by the  
13 state. However, a political subdivision described under this subsection shall not levy or  
14 impose any new sales tax unless the political subdivision repeals other sales taxes so that  
15 the cumulative sales tax rate in the political subdivision shall not exceed fourteen percent.

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 to  
4 67.545; provided, however, that no ordinance or order enacted pursuant to the authority granted  
5 ~~[by] under [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 \_\_\_\_\_ (insert amount) percent  
13 of the total amount of sales tax revenue collected in the same tax year?

14            YES            NO

15           If you are in favor of the question, place an "X" in the box opposite "YES". If you are  
16 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 and reduce the  
22 property tax as herein authorized unless and until the governing body of the county shall again  
23 have submitted another proposal to authorize the governing body of the county to impose the  
24 sales tax and reduce the property tax under ~~[the provisions of]~~ sections 67.500 to 67.545 and  
25 such proposal is approved by a majority of the qualified voters voting thereon.

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

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

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

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

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

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

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

49

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

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

58 **5. The tax authorized under this section shall comply with the provisions of section**  
 59 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 60 **exceeds the rate limit specified therein.**

67.547. 1. In addition to the tax authorized ~~[by]~~ **under** section 67.505, any county as  
 2 defined ~~[in]~~ **under** section 67.750 may, by a majority vote of its governing body, impose an  
 3 additional county sales tax on all sales which are subject to taxation under ~~[the provisions of~~  
 4 ~~sections 144.010 to 144.525]~~ **chapter 144**. The tax authorized ~~[by]~~ **under** this section shall be  
 5 in addition to any and all other sales tax allowed by law; except that no ordinance or order  
 6 imposing a sales tax under ~~[the provisions of]~~ this section shall be effective unless the governing  
 7 body of the county submits to the voters of the county, at a county or state general, primary or  
 8 special election, a proposal to 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 are  
 16 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         3. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one  
31 percent, three-eighths of one percent, or one-half of one percent on the receipts from the sale at  
32 retail of all tangible personal property or taxable services at retail within any county adopting  
33 such tax if such property and services are subject to taxation by the state of Missouri under ~~[the~~  
34 ~~provisions of sections 144.010 to 144.525]~~ **chapter 144**. In any city not within a county or any  
35 county described in subsection 5 of this section, no sales tax for the purpose of funding  
36 zoological activities and zoological facilities as those terms are defined ~~[in]~~ **under** section  
37 184.500 shall exceed a rate of one-eighth of one percent unless the sales tax was levied and  
38 collected before August 28, 2017. Beginning August 28, 2017, no county shall submit to the  
39 voters any proposal that results in a combined rate of sales taxes adopted under this section in  
40 excess of one percent.

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

43         5. In any first class county having a charter form of government and having a population  
44 of nine hundred thousand or more, the proceeds of the sales tax authorized ~~[by]~~ **under** this  
45 section shall be distributed so that an amount equal to three-eighths of the proceeds of the tax  
46 shall be distributed to the county and the remaining five-eighths shall be distributed to the cities,  
47 towns and villages and the unincorporated area of the county on the ratio that the population of  
48 each bears to the total population of the county. Three-eighths of the tax rate adopted by such  
49 a county shall be included in the calculation of the county's one percent combined tax rate  
50 ceiling provided in subsection 3 of this section. The population of each city, town or village and  
51 the unincorporated area of the county and the total population of the county shall be determined  
52 on the basis of the most recent federal decennial census. The provisions of this subsection shall  
53 not apply if the revenue collected is used to support zoological activities of the zoological  
54 subdistrict as defined under section 184.352.

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

59         7. In any county of the second classification with more than nineteen thousand seven  
60 hundred but fewer than nineteen thousand eight hundred inhabitants, the proceeds of the sales  
61 tax authorized ~~[by]~~ **under** this section shall be distributed so that an amount equal to

62 three-fourths of the proceeds of the tax shall be distributed to the county and the remaining  
63 one-fourth shall be distributed equally among the incorporated cities, towns, and villages of the  
64 county. Upon request from any city, town, or village within the county, the county shall make  
65 available for inspection the distribution report provided to the county by the department of  
66 revenue. Any expenses incurred by the county in supplying such report to a city, town, or village  
67 shall be paid by such city, town, or village.

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

74 9. No county in this state, other than a county with a charter form of government and  
75 with more than nine hundred fifty thousand inhabitants and a city not within a county, shall  
76 impose a tax under this section for the purpose of funding in whole or in part the construction,  
77 operation, or maintenance of any zoological activities, zoological facilities, zoological  
78 organizations, the metropolitan zoological park and museum district as created under section  
79 184.350, or any zoological boards.

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

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

97           **12. The tax authorized under this section shall comply with the provisions of section**  
 98 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 99 **exceeds the rate limit specified therein.**

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]~~ **under** this section shall be in addition to any  
 7 and all other sales taxes allowed by law; provided, however, that no ordinance or order imposing  
 8 a sales tax under ~~[the provisions of]~~ this section shall be effective unless the governing body of  
 9 the county submits to the voters of the county, at a county or state general, primary or special  
 10 election, a proposal to authorize the governing body of the county to impose a tax.

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

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

16            YES                    NO

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

20  
 21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
 22 of the proposal, then the ordinance or order and any amendments thereto shall be in effect. 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]~~ **under** this  
 27 section and such proposal is approved by a majority of the qualified voters voting thereon.  
 28 However, in no event shall a proposal ~~[pursuant to]~~ **under** this section be submitted to the voters  
 29 sooner than twelve months from the date of the last proposal ~~[pursuant to]~~ **under** 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 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
63 **exceeds the rate limit specified therein.**

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]~~ **under** this section shall be in  
7 addition to any and all other sales taxes allowed by law, except that no ordinance or order  
8 imposing a sales tax ~~[pursuant to]~~ **under** this section shall be effective unless the governing body  
9 of the county submits to the voters of the county, at a county or state general, primary, or special  
10 election, a proposal 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 **under** this section, the ballot of submission shall contain, but need not be limited to, the  
13 following language:

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

16  YES  NO

17

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

20

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

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

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

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

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

77           **8. The tax authorized under this section shall comply with the provisions of section**  
78 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
79 **exceeds the rate limit specified therein.**

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]~~ **under** subsections 2 and 3 of this section, shall impose, by  
8 order or ordinance, a sales tax on all retail sales made within the recreational and community  
9 center district which are subject to sales tax under chapter 144. The tax authorized ~~[in]~~ **under**  
10 this section shall not exceed one-half of one percent and shall be imposed for the purpose of  
11 funding the construction, maintenance, and operation of and the purchase of equipment for  
12 community centers and other purposes of recreation and wellness as determined by the board  
13 which is established ~~[in]~~ **under** subsection 8 of this section. The tax authorized ~~[in]~~ **under** this  
14 section shall be in addition to all other sales taxes imposed by law and shall be stated separately  
15 from all other charges and 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 amount) within  
40 the boundaries of the ..... (insert name) school district for the purpose of funding the  
41 construction, repair, improvement, maintenance, and operation of and purchase of equipment for  
42 community centers and other recreational facilities and programs?  
43

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

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

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

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

68 (1) The board authorized ~~in~~ **under** subsection 8 of this section requests such; or

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

73

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

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

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

97 (1) Four members appointed by the mayor of a home rule city with more than four  
98 hundred thousand inhabitants and located in more than one county, with two of the first members  
99 appointed for a two-year term and the other two members appointed for a four-year term.  
100 Thereafter, each appointment shall be for a four-year term;

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

105

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

110 **9. The tax authorized under this section shall comply with the provisions of section**  
111 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
112 **exceeds the rate limit specified therein.**

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~~ **under** this section shall be equal to one-half of one  
7 percent, and shall be imposed solely for the purpose of improving transportation infrastructure  
8 in such county. The tax authorized ~~in~~ **under** this section shall be in addition to all other sales  
9 taxes imposed by law, and shall be stated separately from all other charges and taxes. The order  
10 or ordinance shall not become effective unless the governing body of the county submits to the  
11 voters residing within the county at a state general, primary, or special election a proposal to  
12 authorize the governing body of the county to impose a tax under this section.

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

15 Shall ..... (insert the name of the political subdivision) impose  
16 a sales tax at a rate of ..... (insert rate of percent) percent, solely for the purpose of funding  
17 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 you are opposed  
21 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]~~ **under** section 144.285, and notwithstanding the provisions of that section, this  
47 new bracket system shall be used where this tax is imposed and shall apply to all taxable  
48 transactions. Beginning with the effective date of the tax, every retailer in the county shall add  
49 the sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer until  
50 paid, and shall be recoverable at law in the same manner as the purchase price. For purposes of  
51 this section, all retail sales shall be deemed to be consummated at the place of business of the  
52 retailer.

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



64 ~~[in]~~ **under** section 32.057 and ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made  
 65 applicable to violations of this section. If any person is delinquent in the payment of the amount  
 66 required to be paid under this section, or in the event a determination has been made against the  
 67 person for taxes and penalty under this section, the limitation for bringing suit for the collection  
 68 of the delinquent tax and penalty shall be the same as that provided ~~[in sections 144.010 to~~  
 69 ~~144.525]~~ **under chapter 144.**

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

74         Shall ..... (insert the name of the political subdivision) repeal the sales tax imposed  
 75 at a rate of ..... (insert rate of percent) percent for the purpose of funding improvements to  
 76 transportation infrastructure?

77          YES    NO

78

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

81

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

85

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

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

100 **8. The tax authorized under this section shall comply with the provisions of section**  
 101 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 102 **exceeds the rate limit specified therein.**

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]~~ **under** this  
 6 section shall be in addition to any and all other sales taxes allowed by law, provided, however,  
 7 that no ordinance imposing a sales tax under ~~[the provisions of]~~ this section shall be effective  
 8 unless the governing body of the county submits to the voters of the county, at a county or state  
 9 general, primary or special election, a proposal to authorize the governing body of the county to  
 10 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 a period not to exceed ..... (insert number) years for the  
 15 purpose of constructing facilities to be used as a sheriff's office, jail, and juvenile facility, and  
 16 for the purpose of constructing a police department-fire department communications center and  
 17 such other law enforcement facilities as agreed upon by the county of ..... (county's name)  
 18 and the city of ..... (city's name), to be leased to such city by such county?

19  YES  NO

20  
 21 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
 22 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 and any amendments thereto shall be in effect. If a  
 26 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the  
 27 governing body of the county shall have no power to impose the sales tax herein authorized  
 28 unless and until the governing body of the county shall again have submitted another proposal  
 29 to authorize the governing body of the county to impose the sales tax authorized ~~[by]~~ **under**  
 30 sections 67.590 to 67.594, and such proposal is approved by a majority of the qualified voters  
 31 voting thereon. However, in no event shall a proposal ~~[pursuant to]~~ **under** sections 67.590 to  
 32 67.594 be submitted to the voters sooner than twelve months from the date of the last proposal  
 33 ~~[pursuant to]~~ **under** sections 67.590 to 67.594.

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

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

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

50           **6. The tax authorized under this section shall comply with the provisions of section**  
 51 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 52 **exceeds the rate limit specified therein.**

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]~~ **under** subsection 4 or subsection 7 of this  
 5 section may, by a majority vote, impose a tourism sales tax throughout or in any portion of the  
 6 county for the promotion of tourism as provided in this act, but such tax shall not become  
 7 effective unless the governing body of the county submits to the voters of the county, at a public  
 8 election, a proposal to authorize the county to impose a tax under ~~[the provisions of]~~ sections  
 9 67.671 to 67.685.

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

11           Shall the county of ..... (Insert the name of the county) impose a tourism sales  
 12 tax of ..... (Insert rate of percent) percent in certain areas of the 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]~~ **under** sections 67.671 to 67.685, unless and until the  
19 governing body of the county shall again have submitted another proposal to authorize the  
20 governing body of the county to impose the tax, and such proposal is approved by a majority of  
21 the qualified voters voting thereon.

22 3. Except as otherwise provided ~~[in]~~ **under** subsection 4 or subsection 7 of this section,  
23 the 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]~~ **under** 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]~~ **under** sections 67.671 to 67.685 but such tax shall not become effective unless  
39 the governing body of the county submits to the voters of the county, at a public election, a  
40 proposal 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) 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~~ **under** section 32.087, except  
63 as 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~~ **under** chapter  
68 144, within that portion of the county for which such tax has been adopted. All areas in such  
69 county imposing a tourism tax eligible to do so under ~~the provisions of~~ this section shall be  
70 contiguous with all other areas which adopt the tax.

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

75 **9. The tax authorized under this section shall comply with the provisions of section**  
76 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
77 **exceeds the rate limit specified therein.**

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

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~~ **insert name of county**) impose  
 14 a countywide sales tax at the rate of ..... (insert amount) for a period of ..... (insert  
 15 number) years from the date on which such tax is first imposed for the purpose of  
 16 ..... (insert capital improvement purpose)?

17             YES                       NO

18

19 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
 20 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 and any amendments thereto shall be in effect. If a  
 24 majority of the votes cast by the qualified voters voting are opposed to the proposal, then the  
 25 governing body of the county shall have no power to impose the sales tax authorized **[by] under**  
 26 sections 67.700 to 67.727 unless and until the governing body of the county shall again have  
 27 submitted another proposal to authorize it to impose the sales tax under ~~[the provisions of]~~  
 28 sections 67.700 to 67.727 and such proposal is approved by a majority of the qualified voters  
 29 voting thereon.

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

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

45            5. In addition to the rates provided ~~[in]~~ **under** subsection 4 of this section, any county  
 46 of the first class without a charter form of government which adjoins a county of the first class  
 47 containing part of a city containing more than three hundred fifty thousand inhabitants and which  
 48 also adjoins a county of the third class having a township form of government shall also be

49 authorized to (1) levy such sales tax at a rate of one-eighth of one percent; or (2) levy such sales  
50 tax at a rate of one-fourth of one percent in conjunction with a reduction in its property tax levy  
51 or levies for general revenues or for funding the maintenance of roads and bridges, or both, for  
52 each year in which the sales tax is imposed. Such reduction shall be in an amount sufficient to  
53 decrease the property taxes it will collect by not less than fifty percent of the sales tax revenue  
54 collected in the tax year for which the property taxes are being levied. If in the immediately  
55 preceding year a county actually collected less sales tax revenue than was projected for purposes  
56 of reducing its property tax levy or levies, the county shall adjust its property tax levy or levies  
57 for the current year to reflect such decrease. Any such county seeking voter approval of the sales  
58 tax alternative authorized ~~in~~ **under** this subsection shall include in the ballot of submission  
59 authorized ~~in~~ **under** subsection 2 of this section language clearly stating the appropriate  
60 percentage of the sales tax revenue shall be used for property tax reduction as provided herein.  
61 For purposes of this subsection, the term "sales tax revenue collected" shall have the meaning  
62 provided ~~in~~ **under** section 67.500.

63 **6. The tax authorized under this section shall comply with the provisions of section**  
64 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
65 **exceeds the rate limit specified therein.**

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~~ **provided under** sections 67.700  
4 to 67.727, impose a sales tax of not more than one-tenth of one percent for the purpose of  
5 funding storm water control and public works projects other than stadiums or other sports  
6 facilities. This sales tax 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  
9 by the director of revenue from the tax authorized ~~by~~ **under** this section on behalf of any  
10 county, less one percent for cost of collection, which shall be deposited in the state's general  
11 revenue fund after payment of premiums for surety bonds as provided ~~in~~ **under** section 32.087,  
12 shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be  
13 known as the "County Storm Water and Public Works Sales Tax Trust Fund". The moneys in  
14 the county storm water and public works sales tax trust fund shall not be deemed to be state  
15 funds and shall not be commingled with any funds of the state. The director of revenue shall  
16 keep accurate records of the amount of money in the trust fund which was collected in each  
17 county imposing a sales tax under this section and the records shall be open to the inspection of  
18 officers of the county and the public. Not later than the tenth day of each month the director of  
19 revenue shall distribute all moneys deposited in the county storm water and public works sales

20 tax trust fund during the preceding month to the county which levied the tax, and the  
21 municipalities which are located 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 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
47 **exceeds the rate limit specified therein.**

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~~] **under** this section shall not become  
5 effective unless the governing body of such county submits to the qualified voters of the county  
6 a proposal 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 purpose of  
 9 funding the financing, acquisition, construction, operation, and maintenance of recreational  
 10 projects and programs, including the acquisition of land for such purposes?

11             YES                       NO

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

18            4. The sales tax may be imposed at a rate of up to one percent on the receipts from the  
 19 retail sale of all tangible personal property or taxable service within the county, if such property  
 20 and services are subject to taxation by the state of Missouri under ~~[sections 144.010 to 144.525]~~  
 21 **chapter 144.**

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

35            6. The director of revenue may authorize the state treasurer to make refunds from the  
 36 amounts in the trust fund and credited to any county for erroneous payments and overpayments  
 37 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.  
 38 Each county shall notify the director of revenue at least ninety days prior to the effective date of  
 39 the expiration of the sales tax authorized ~~[by]~~ **under** this section and the director of revenue may  
 40 order retention in the trust fund for a period of one year of two percent of the amount collected  
 41 after receipt of such notice to cover possible refunds or overpayments of such tax and to redeem  
 42 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed  
 43 after the date of expiration of the tax authorized ~~[by]~~ **under** this section in a county, the director

44 of revenue shall remit the balance in the account to the county and close the account of such  
45 county. The director of revenue shall notify each county of each instance of any amount  
46 refunded or any check redeemed from receipts due such county.

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

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

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

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

58 **11. The tax authorized under this section shall comply with the provisions of section**  
59 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
60 **exceeds the rate limit specified therein.**

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]~~ **under** this section shall not become effective unless the governing body  
8 of each such county submits to the voters of their respective counties a proposal to authorize the  
9 counties 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, construction,  
13 operation and maintenance of recreational projects and programs, including the acquisition of  
14 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~~ **under** this section unless or until the governing body of the county that has not  
22 approved the tax shall again have submitted another proposal to authorize the governing body  
23 to impose the tax, and the proposal is approved by a majority of the qualified voters voting  
24 thereon in that 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~~ **under** section 32.087,  
32 shall be deposited with the state treasurer in a special trust fund, which is hereby created, to be  
33 known as the "County Recreation Sales Tax Trust Fund". The moneys in the county recreation  
34 sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any  
35 funds of the state. The director of revenue shall keep accurate records of the amount of money  
36 in the trust fund which was collected in each county imposing a sales tax under this section, and  
37 the records shall be open to the inspection of officers of each county and the general public. Not  
38 later than the tenth day of each month, the director of revenue shall distribute all moneys  
39 deposited in the trust fund during the preceding month by distributing to the county treasurer, or  
40 such other officer as may be designated by the county ordinance or order, of each county  
41 imposing the tax authorized ~~by~~ **under** this section, the sum, as certified by the director of  
42 revenue, due the county.

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

55           6. The tax authorized ~~[by]~~ **under** this section may be imposed, in accordance with this  
56 section, by a county in addition to or in lieu of the tax authorized ~~[by]~~ **under** sections 67.750 to  
57 67.780.

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

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

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

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

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

78           **12. The tax authorized under this section shall comply with the provisions of section**  
79 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
80 **exceeds the rate limit specified therein.**

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]~~ **under** this section shall not exceed one-fourth of one percent, and shall be  
6 imposed solely for the purpose of funding senior services and youth programs provided by the  
7 county. One-half of all revenue collected under this section, less one-half the cost of collection,  
8 shall be used solely to fund any service or activity deemed necessary by the senior service tax  
9 commission established ~~[in]~~ **under** this section, and one-half of all revenue collected under this  
10 section, less one-half the cost of collection, shall be used solely to fund all youth programs

11 administered by an existing county community task force. The tax authorized ~~it~~ **under** this  
 12 section shall be in addition to all other sales taxes imposed by law, and shall be stated separately  
 13 from all other charges and taxes. The order or ordinance shall not become effective unless the  
 14 governing body of the county submits to the voters residing within the county at a state general,  
 15 primary, or special election a proposal to authorize the governing body of the county to impose  
 16 a tax under this section.

17 2. The ballot of submission for the tax authorized ~~it~~ **under** this section shall be in  
 18 substantially the following form:

19 Shall ..... (insert the name of the county) impose a sales tax at a  
 20 rate of ..... (insert rate of percent) percent, with half of the revenue from the tax, less one-half  
 21 the cost of collection, to be used solely to fund senior services provided by the county and half  
 22 of the revenue from the tax, less one-half the cost of collection, to be used solely to fund youth  
 23 programs provided 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 you are opposed  
 27 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 ~~it~~ **under** this section. On or after the  
 39 effective date of the tax the director of revenue shall be responsible for the administration,  
 40 collection, enforcement, and operation of the tax, and sections 32.085 and 32.087 shall apply.  
 41 All revenue collected under this section by the director of ~~the department of~~ revenue on behalf  
 42 of any county, except for one percent for the cost of collection which shall be deposited in the  
 43 state's general revenue fund, shall be deposited in a special trust fund, which is hereby created  
 44 and shall be known as the "Senior Services and Youth Programs Sales Tax Trust Fund", and  
 45 shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be  
 46 state funds, and shall not be commingled with any funds of the state. The director may make

47 refunds from the amounts in the trust fund and credited to the county for erroneous payments and  
48 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
49 such county. Any funds in the special trust fund which are not needed for current expenditures  
50 shall be invested in the same manner as other funds are invested. Any interest and moneys  
51 earned on such investments shall be credited to the fund.

52 4. In order to permit sellers required to collect and report the sales tax to collect the  
53 amount required to be reported and remitted, but not to change the requirements of reporting or  
54 remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the  
55 governing body of the county may authorize the use of a bracket system similar to that authorized  
56 ~~[in]~~ **under** section 144.285 and notwithstanding the provisions of that section, this new bracket  
57 system shall be used where this tax is imposed and shall apply to all taxable transactions.  
58 Beginning with the effective date of the tax, every retailer in the county shall add the sales tax  
59 to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall  
60 be 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]~~ **under** section 32.057 and ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made  
74 applicable to violations of this section. If any person is delinquent in the payment of the amount  
75 required to be paid under this section, or in the event a determination has been made against the  
76 person for taxes and penalty under this section, the limitation for bringing suit for the collection  
77 of the delinquent tax and penalty shall be the same as that provided ~~[in sections 144.010 to~~  
78 ~~144.525]~~ **under chapter 144**.

79 6. The governing body of any county that has adopted the sales tax authorized ~~[in]~~ **under**  
80 this 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  
83 at a rate of ..... (insert rate of percent) percent for the purpose of funding senior services  
84 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 you are opposed  
88 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.

93

94 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed  
95 to the repeal, then the sales tax authorized ~~[in]~~ **under** this section shall remain effective until the  
96 question is resubmitted under this section to the qualified voters and the repeal is approved by  
97 a majority of the qualified voters voting on the question.

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

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

117 that county. The director shall notify each county of each instance of any amount refunded or  
 118 any check redeemed from receipts due the county.

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

125 **10. The tax authorized under this section shall comply with the provisions of section**  
 126 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 127 **exceeds the rate limit specified therein.**

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 ~~[(a)]~~ **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 ~~[(a)]~~ ;

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 ~~[(a)]~~  
 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 ~~[(a)]~~ ;

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 ~~[(a)]~~  
 18 ;

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

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 ~~[(a)]~~ ;

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



- 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 [☒] ;
- 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 [☒] ;
- 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 ~~[or]~~ ;

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]~~ **under** this section shall be one percent  
82 for municipalities and one-half of one percent for counties.

83 3. The tax authorized ~~[by]~~ **under** this section shall be in addition to any and all other  
84 sales taxes allowed by law, except that no ordinance or order imposing a sales tax ~~[pursuant to~~  
85 ~~the provisions of]~~ **under** this section shall be effective unless the governing body of the county  
86 or municipality submits to the voters of the county or municipality, at a regularly scheduled  
87 county, municipal or state general or primary election, a proposal to authorize the governing  
88 body of the county or municipality to impose a tax. Any sales tax imposed ~~[pursuant to]~~ **under**  
89 this section shall not be 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 ..... (insert  
92 amount) for the purpose of economic development in the (city, town, village or county)?

93  YES

NO

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

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

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

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

119         8. The moneys in the local economic development sales tax trust fund shall not be  
120 deemed to be state funds and shall not be commingled with any funds of the state. The director  
121 of revenue shall keep accurate records of the amount of money in the trust fund and which was  
122 collected in each county or municipality imposing a sales tax ~~[pursuant to]~~ **under** this section,  
123 and the records shall be open to the inspection of officers of the county or municipality and the  
124 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~~ **under** 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~~ **under** this section, all provisions of sections 32.085 and  
 148 32.087 shall apply to the tax imposed ~~pursuant to~~ **under** 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 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 159 **exceeds the rate limit specified therein.**

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~~ **under** this section shall not be more than one-half  
 16 of one 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~~ **under** this section shall be in addition to all other sales taxes imposed  
 20 by law, and shall be stated separately from all other charges and taxes.

21 2. The ballot of submission for the tax authorized ~~in~~ **under** this section shall be in  
 22 substantially 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) percent for economic development purposes?

25  YES  NO

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

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

- 39 (1) Acquisition of land;
- 40 (2) Installation of infrastructure for industrial or business parks;
- 41 (3) Improvement of water and wastewater treatment capacity;
- 42 (4) Extension of streets;
- 43 (5) Providing matching dollars for state or federal grants;

44 (6) Marketing;

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

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

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

56 5. Any city or county imposing the tax authorized ~~[it]~~ **under** this section shall establish  
57 an economic development tax board. The board shall consist of eleven members, to be  
58 appointed as follows:

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

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

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

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

70 (5) In each city, two members shall be appointed by the governing body of the county  
71 in which the city is located. In each county, two members shall be appointed by the governing  
72 body of the county. At the option of the members appointed by a city or county the members  
73 who are appointed by the school boards and other taxing districts may serve on the board for a  
74 term to coincide with the length of time an economic development project, plan, or designation  
75 of an economic development area is considered for approval by the board, or for the definite  
76 terms as provided in this subsection. If the members representing school districts and other  
77 taxing districts are appointed for a term coinciding with the length of time an economic  
78 development project, plan, or area is approved, such term shall terminate upon final approval of  
79 the project, plan, or designation of the area by the governing body of the city or county. If any

80 school district or other taxing jurisdiction fails to appoint members of the board within thirty  
 81 days of receipt of written notice of a proposed economic development plan, economic  
 82 development project, or designation of an economic development area, the remaining members  
 83 may proceed to exercise the power of the board. Of the members first appointed by the city or  
 84 county, three shall be designated to serve for terms of two years, three shall be designated to  
 85 serve for a term of three years, and the remaining members shall be designated to serve for a term  
 86 of four years from the date of such initial appointments. Thereafter, the members appointed by  
 87 the city or county shall serve for a term of four years, except that all vacancies shall be filled for  
 88 unexpired terms in the same manner as were the original appointments.

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

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

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

105         Shall ..... (insert the name of the city or county) repeal the sales tax  
 106 imposed at a rate of ..... (insert rate of percent) percent for economic development purposes?  
 107          YES       NO

108  
 109 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become  
 110 effective on December thirty-first of the calendar year in which such repeal was approved. If a  
 111 majority of the votes cast on the question by the qualified voters voting thereon are opposed to  
 112 the repeal, then the sales tax authorized [~~it~~] **under** this section shall remain effective until the  
 113 question is resubmitted under this section to the qualified voters of the city or county, and the  
 114 repeal is approved by a majority of the qualified voters voting on the question.

115 9. Whenever the governing body of any city or county that has adopted the sales tax  
 116 authorized ~~in~~ **under** this section receives a petition, signed by ten percent of the registered  
 117 voters of the city or county voting in the last gubernatorial election, calling for an election to  
 118 repeal the sales tax imposed under this section, the governing body shall submit to the voters a  
 119 proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters  
 120 voting thereon are in favor of the repeal, that repeal shall become effective on December  
 121 thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast  
 122 on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall  
 123 remain effective until the question is resubmitted under this section to the qualified voters and  
 124 the repeal is approved by a majority of the qualified voters voting on the question.

125 **10. The tax authorized under this section shall comply with the provisions of section**  
 126 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 127 **exceeds the rate limit specified therein.**

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~~ **under** this section shall not be more than one-half of one percent. The order or  
 7 ordinance imposing the tax shall not become effective unless the governing body of the city or  
 8 county submits to the voters of the city or county at any citywide, county or state general,  
 9 primary or special election a proposal to authorize the governing body to impose a tax under this  
 10 section. The tax authorized ~~in~~ **under** this section shall be in addition to all other sales taxes  
 11 imposed by law, and shall be stated separately from all other charges and taxes. The tax  
 12 authorized ~~in~~ **under** this section shall not be imposed by any city or county that has imposed  
 13 a tax under section 67.1300 or 67.1303 unless the tax imposed under those sections has expired  
 14 or been repealed.

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

17 Shall ..... (insert the name of the city or county) impose a sales tax at a rate of .....  
 18 (insert rate of percent) percent for economic 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~~ **under**  
32 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known  
33 as the "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~~ **under** this section,  
38 and the 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]~~ **under** this section.

61 10. (1) No revenue generated by the tax authorized ~~[it]~~ **under** this section shall be used  
62 for any 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 ~~[it]~~ **under**  
66 this section shall be used solely for projects directly related to long-term economic development  
67 preparation, 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 ~~[it]~~ **under** this section may  
76 be used 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 ~~[it]~~ **under** this section shall  
91 establish an economic development tax board. The volunteer board shall receive no  
92 compensation or 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~~ **under**  
96 this 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~~ **under** this section. Such member or members shall be  
100 appointed 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~~ **under** this section. Such  
110 member shall 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 **[m] under** this section may submit the question of repeal of the tax to the voters on any date  
 176 available for elections for the city or county. The ballot of submission shall be in substantially  
 177 the following form:

178 Shall ..... (insert the name of the city or county) repeal the sales tax imposed at a rate  
 179 of ..... (insert rate of percent) percent for economic development purposes?

180  YES  NO

181

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

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

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

203           **21. The tax authorized under this section shall comply with the provisions of section**  
 204 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 205 **exceeds the rate limit specified therein.**

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]~~ **under**  
 6 this 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]~~ **under** this section shall become effective unless the board of directors of the  
 10 district submits to the qualified voters of the district, by mail-in ballot, a proposal to authorize  
 11 a sales and use tax ~~[pursuant to]~~ **under** this section. If a majority of the votes cast by the  
 12 qualified voters on the proposed sales tax are in favor of the sales tax, then the resolution is  
 13 adopted. If a majority of the votes cast by the qualified voters are opposed to the sales tax, then  
 14 the resolution is void.

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

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

21            YES                    NO

22

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

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

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

32           5. In each district in which a sales and use tax is imposed ~~[pursuant to]~~ **under** this  
 33 section, every retailer shall add such additional tax imposed by the district to such retailer's sale

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

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

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

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

52         9. A district may repeal by resolution any sales and use tax imposed ~~[pursuant to]~~ **under**  
53 this section before the expiration date of such sales and use tax unless the repeal of such sales  
54 and use tax will impair the district's ability to repay any liabilities the district has incurred,  
55 moneys the district has borrowed or obligation the district has issued to finance any  
56 improvements or services rendered for the district.

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

59         **11. The tax authorized under this section shall comply with the provisions of section**  
60 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
61 **exceeds the rate limit specified therein.**

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]~~ **under** subsection 1 of this section, the governing  
7 body of any county located within the metropolitan district as of January 1, 2012, is authorized  
8 to 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~~] **under** sections 67.1700 to 67.1769 shall be in addition to  
15 all other sales taxes allowed by law. The governing body of any county within the metropolitan  
16 district enacting such an ordinance shall submit to the voters of such county a proposal to  
17 approve its ordinance imposing or increasing the tax. Such ordinance shall become effective  
18 only after the majority of the voters voting on such ordinance approve such ordinance. The  
19 provisions of sections 32.085 and 32.087 shall apply to any tax and increase in tax approved  
20 [~~pursuant to~~] **under** this 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 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
23 **exceeds the rate limit specified therein.**

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~~] **under** section 210.861, including counseling, family support, and temporary residential  
5 services to persons nineteen years of age or less. The question shall be submitted to the qualified  
6 voters of the county or city, or city not within a county, at a county or city or state general,  
7 primary or special election upon the motion of the governing body of the county or city, or city  
8 not within a county or upon the petition of eight percent of the qualified voters of the county or  
9 city, or city not within a county, determined on the basis of the number of votes cast for governor  
10 in such county at the last gubernatorial election held prior to the filing of the petition. The  
11 election officials of the county or city, or city not within a county, shall give legal notice as  
12 provided [~~in~~] **under** chapter 115. The question shall be submitted in substantially the following  
13 form:

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

18  YES  NO

19

20 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
21 of the question, then the ordinance or order and any amendments thereto shall be in effect on 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] under** this section  
27 and such question is approved by the required majority of the qualified voters voting thereon.  
28 However, in no event shall a question under this section be submitted to the voters sooner than  
29 twelve 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]~~ **under** section 32.087, shall be deposited with the state treasurer in a special fund,  
41 which is hereby created, to be known as the "Community Children's Services Fund". The  
42 moneys in the city or county, or city not within a county, community children's services fund  
43 shall not be deemed to be state funds and shall not be commingled with any funds of the state.  
44 The director of revenue shall keep accurate records of the amount of money in the fund which  
45 was collected in each city or county, or city not within a county, imposing a sales tax under this  
46 section, and the records shall be open to the inspection of officers of each city or county, or city  
47 not within a county, and the general public. Not later than the tenth day of each month, the  
48 director of revenue shall distribute all moneys deposited in the fund during the preceding month  
49 by distributing to the city or county treasurer, or the treasurer of a city not within a county, or  
50 such other officer as may be designated by a city or county ordinance or order, or ordinance or  
51 order of a city not within a county, of each city or county, or city not within a county, imposing  
52 the tax authorized **[by] under** this section, the sum, as certified by the director of revenue, due  
53 the city or county.

54 4. The director of revenue may authorize the state treasurer to make refunds from the  
55 amounts in the fund and credited to any city or county, or city not within a county, for erroneous  
56 payments and overpayments made, and may redeem dishonored checks and drafts deposited to  
57 the credit of such counties. Each city or county, or city not within a county, shall notify the

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

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

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

76 **7. The tax authorized under this section shall comply with the provisions of section**  
77 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
78 **exceeds the rate limit specified therein.**

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]~~ **under** this section shall be  
9 in addition to any and all other sales taxes allowed by law; except that no order imposing a sales  
10 tax ~~[pursuant to the provisions of]~~ **under** this section shall be effective unless the governing body  
11 of the county submits to the voters of the county, at a municipal or state primary, general or  
12 special 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~~ **insert name of county**) impose a countywide  
 16 sales tax of ..... (insert percent) for the purpose of affecting ..... (water quality,  
 17 infrastructure, and tourism) (water quality and infrastructure) (water quality and tourism)  
 18 (infrastructure and tourism) (water quality) (infrastructure) (tourism) (insert one) as provided by  
 19 law?

20  YES  NO

21

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

24

25 If a majority of the votes cast on the proposal by the qualified voters 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~~] **under** this section unless and  
 30 until the governing body shall again have submitted another proposal to authorize the governing  
 31 body to impose the sales tax authorized [~~by~~] **under** this section and such proposal is approved  
 32 by the required 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 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 35 **exceeds the rate limit specified therein.**

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~~] **under**  
 3 section 144.014, sales of new or used motor vehicles, trailers, boats, or other outboard motors,  
 4 all utilities, telephone and wireless services, and sales of funeral services, made within the  
 5 district which are subject to taxation [~~pursuant to the provisions of sections 144.010 to 144.525~~]  
 6 **under chapter 144**. Upon the written request of the board to the election authority of the county  
 7 in 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~~] **under** 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 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
17 to the question, place an "X" in the box opposite "NO".

18

19 If a majority of the votes cast on the proposal by the qualified voters of the proposed district  
20 voting thereon are in favor of the proposal, then the order shall become effective on the first day  
21 of the second calendar quarter after the director of revenue receives notice of adoption of the tax.

22 If the proposal receives less than the required majority, then the board shall have no power to  
23 impose the sales tax authorized ~~[pursuant to]~~ **under** this section unless and until the board shall  
24 again have submitted another proposal to authorize the board to impose the sales tax authorized  
25 ~~[by]~~ **under** this section and such proposal is approved by the required majority of the qualified  
26 voters of the district.

27 **3. The tax authorized under this section shall comply with the provisions of section**  
28 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
29 **exceeds the rate limit specified therein.**

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~~ **under** this section, the governing body of  
47 any county described in this section may, by resolution, approve the creation of a district. Any  
48 resolution to establish such a district shall be adopted by the governing body of each county  
49 located within 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~~ **under** this section, the governing body  
56 of each 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]~~ **under** this  
74 section; and

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

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

83 Shall the ..... (insert name of district) impose a sales tax of  
84 one-fourth of one percent to fund the acquisition, construction, maintenance, operation,  
85 improvement, and promotion of an exhibition center and recreational facilities, for a period of  
86 ..... (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 you are opposed  
90 to the question, place an "X" in the box opposite "NO".

91

92 If a majority of the votes cast in the portion of any county that is part of the proposed district  
93 favor the proposal, then the sales tax shall become effective in that portion of the county that 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]~~ **under** this section until after the county governing body has submitted  
98 another such sales tax proposal and the proposal is approved by a majority of the qualified voters  
99 voting thereon. However, if a sales tax proposal is not approved, the governing body of the  
100 county shall not resubmit a proposal to the voters ~~[pursuant to]~~ **under** this section sooner than  
101 twelve months from the date of the last proposal submitted ~~[pursuant to]~~ **under** this section. If  
102 the qualified voters in two or more counties that have contiguous districts approve the sales tax  
103 proposal, the districts shall 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]~~ **under** this section consisting of four individuals  
106 to represent each county approving the district, as provided ~~[in]~~ **under** this subsection. The  
107 governing body of each county located within the district, upon approval of that county's sales  
108 tax proposal, shall appoint four members to the board of trustees; at least one shall be an owner  
109 of a nonlodging business located within the taxing district, or their designee, at least one shall  
110 be an owner of a lodging facility located within the district, or their designee, and all members  
111 shall reside in the district except that one nonlodging business owner, or their designee, and one  
112 lodging facility owner, or their designee, may reside outside the district. Each trustee shall be  
113 at least twenty-five years of age and a resident of this state. Of the initial trustees appointed from  
114 each county, two shall hold office for two years, and two shall hold office for four years.  
115 Trustees appointed after expiration of the initial terms shall be appointed to a four-year term by  
116 the governing body of the county the trustee represents, with the initially appointed trustee to  
117 remain in office until a successor is appointed, and shall take office upon being appointed. Each  
118 trustee may be reappointed. Vacancies shall be filled in the same manner in which the trustee  
119 vacating the office was originally appointed. The trustees shall not receive compensation for  
120 their services, but may be reimbursed for their actual and necessary expenses. The board shall  
121 elect a chair and 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]~~ **under** 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]~~ **under**  
176 this section. The director of revenue shall be custodian of the trust fund, and moneys in the trust  
177 fund shall be used solely for the purposes authorized ~~[in]~~ **under** this section. Moneys in the trust  
178 fund shall be considered nonstate funds ~~[pursuant to]~~ **under** Section 15, Article IV, Constitution  
179 of Missouri. The director of revenue shall invest moneys in the trust fund in the same manner  
180 as other funds are invested. Any interest and moneys earned on such investments shall be  
181 credited to the trust fund. All sales taxes collected by the director of revenue ~~[pursuant to]~~ **under**  
182 this section on behalf of the district, less one percent for the cost of collection which shall be  
183 deposited in the state's general revenue fund after payment of premiums for surety bonds as  
184 provided ~~[in]~~ **under** section 32.087, shall be deposited in the trust fund. The director of revenue  
185 shall keep accurate records of the amount of moneys in the trust fund which was collected in the  
186 district imposing a sales tax ~~[pursuant to]~~ **under** this section, and the records shall be open to the  
187 inspection of the officers of each district and the general public. Not later than the tenth day of  
188 each month, the director of revenue shall distribute all moneys deposited in the trust fund during  
189 the preceding month to the district. The director of revenue may authorize refunds from the  
190 amounts in the trust fund and credited to the district for erroneous payments and overpayments  
191 made, and may redeem dishonored checks and drafts deposited to the credit of the district.

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

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

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

200            Shall the ..... (**insert** 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 acquisition,  
 202 construction, maintenance, operation, improvement, and promotion of an exhibition center and  
 203 recreational facilities?

204             YES       NO

205

206 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
 207 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 ~~[it]~~ **under** this section, but the  
 212 district shall not submit such a proposal to the voters sooner than twelve months from the date  
 213 of the last extension submitted.

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

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

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

14           Shall the city of ..... (**insert [city's] name of city**) 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 you are opposed  
 19 to the question, place an "X" in the box opposite "NO".

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
 22 of the proposal, then the ordinance or order and any amendments thereto shall be in effect on 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~~ **under** this section and such proposal  
 28 is approved by the required majority of the qualified voters voting thereon. However, in no event  
 29 shall a proposal ~~pursuant to~~ **under** this section be submitted to the voters sooner than twelve  
 30 months from the date of the last proposal ~~pursuant to~~ **under** this section.

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

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

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

44 4. If a tax is imposed by a city ~~pursuant to~~ **under** this section, the city may collect a  
 45 penalty of one percent and interest not to exceed two percent per month on unpaid taxes which  
 46 shall be 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~~  
 48 **under** this section shall, upon filing of a petition calling for the repeal of such sales tax signed  
 49 by at least ten percent of the qualified voters in the city, submit the question of repeal of the sales  
 50 tax to the qualified voters at any primary or general election. The ballot of submission shall be  
 51 in substantially the following form:

52 Shall ..... (insert name of city) repeal the sales tax of ..... (insert rate of percent)  
 53 percent for tourism purposes now in effect in ..... (insert name of city)?

54  YES  NO

55

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

58

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

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

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

75 (4) In the event that the repeal of a sales tax ~~pursuant to~~ **under** this section dissolves  
76 or terminates a taxing district, the governing authority of the city shall appoint a person to act as  
77 trustee for the district so dissolved or terminated. Before beginning the discharge of duties, the  
78 trustee shall take and subscribe an oath to faithfully discharge the duties of the office, and shall  
79 give bond with sufficient security, approved by the governing authority of the city, to the use of  
80 the dissolved or terminated district, for the faithful discharge of duties. The trustee shall have  
81 and exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining  
82 obligations of the district, shall pay over to the city treasurer or the equivalent official and take  
83 receipt for all remaining moneys. Upon payment to the city treasurer, the trustee shall deliver  
84 to the clerk of the governing authority of the city all books, papers, records, and deeds belonging  
85 to the dissolved district.

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

88 **7. The tax authorized under this section shall comply with the provisions of section**  
89 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
90 **exceeds the rate limit specified therein.**

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

2. The ballot of submission for the tax authorized ~~in~~ **under** this section shall be in substantially the following form:

Shall ..... (insert the name of the political subdivision) impose a sales tax at a rate of ..... (insert rate of percent) percent, solely for the purpose of funding construction for a shelter for women and children?

YES                       NO

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

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

3. All revenue collected under this section by the director of ~~the department of~~ revenue on behalf of any county, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "Women's and Children's Shelter Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the trust fund and credited to the county for erroneous payments and

37 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
38 such county. Any funds in the special trust fund which are not needed for current expenditures  
39 shall be invested in the same manner as other funds are invested. Any interest and moneys  
40 earned on such investments shall be credited to the fund.

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

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

71 6. Any sales tax imposed under this section shall expire three years after the date such  
72 tax becomes effective, unless such tax is repealed under this section before the expiration date  
73 provided for ~~[it]~~ **under** this subsection.

74 7. The governing body of any county that has adopted the sales tax authorized ~~[it]~~ **under**  
75 this section may submit the question of repeal of the tax to the voters on any date available for  
76 elections for the county. The ballot of submission shall be in substantially the following form:

77 Shall ..... (insert the name of the political subdivision) repeal the  
78 sales tax imposed at a rate of .....  
79 (insert rate of percent) percent for the purpose of funding construction for a shelter for women  
80 and children?

81  YES  NO

82

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

85

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

89

90 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed  
91 to the repeal, then the sales tax authorized ~~[it]~~ **under** this section shall remain effective until the  
92 question is resubmitted under this section to the qualified voters and the repeal is approved by  
93 a majority of the qualified voters voting on the question.

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

105 9. If the tax is repealed or terminated by any means, all funds remaining in the special  
106 trust fund shall continue to be used solely for the designated purposes, and the county shall notify



107 the director of ~~[the department of]~~ revenue of the action at least thirty days before the effective  
108 date of the repeal and the director may order retention in the trust fund, for a period of one year,  
109 of two 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 county, the director shall remit the balance in the account to the county and close the account of  
113 that county. The director shall notify each county of each instance of any amount refunded or  
114 any check redeemed from receipts due the county.

115 **10. The tax authorized under this section shall comply with the provisions of section**  
116 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
117 **exceeds the rate limit specified therein.**

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]~~ **under** this  
6 section. The municipal clerk, or the circuit clerk if the district is being formed by the circuit  
7 court, shall publish notice of the election in at least one newspaper of general circulation in the  
8 county where the proposed district is located, with the publication to occur not more than fifteen  
9 days but not less than ten days before the date when applications for ballots will be accepted.  
10 The notice shall include a description of the district boundaries, the time frame and manner of  
11 applying for a ballot, the questions to be voted upon, and where and when applications for ballots  
12 will be accepted. The municipal clerk, or circuit clerk if the district is being formed by the  
13 circuit court, shall also send a notice of the election to all registered voters in the proposed  
14 district, which shall include the information in the published notice. The costs of printing and  
15 publication of the notice, and mailing of the notices to registered voters, shall be paid by the  
16 petitioners. If the district is organized ~~[pursuant to]~~ **under** sections 67.2500 to 67.2530, the  
17 petitioners may be reimbursed for such costs out of the revenues received by the district.

18 2. For elections held in subdistricts ~~[pursuant to]~~ **under** this section, if all the owners of  
19 property in a subdistrict joined in the petition for formation of the district, such owners may cast  
20 their ballot by unanimous petition approving any measure submitted to them as subdistrict voters  
21 ~~[pursuant to]~~ **under** this section. Each owner shall receive one vote per acre owned. Fractional  
22 votes shall be allowed. The petition shall be submitted to the municipal clerk, or the circuit court  
23 clerk 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]~~ **under**  
26 this 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]~~ **under** section 67.2530, to fund, promote,  
29 and provide educational, civic, musical, theatrical, cultural, concerts, lecture series, and related  
30 or similar entertainment events or activities, and to fund, promote, plan, design, construct,  
31 improve, maintain, and operate public improvements, transportation projects, and related  
32 facilities in the 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]~~ **under** this  
44 subsection shall apply. Such persons shall apply with the municipal clerk, or the circuit clerk  
45 if the district 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 district  
56 boundaries), within the state of Missouri, a district, to be known as the "..... Theater, Cultural  
57 Arts, and Entertainment District" for the purpose of funding, promoting, and providing  
58 educational, civic, musical, theatrical, cultural, concerts, lecture series, and related or similar  
59 entertainment events or activities, and funding, promoting, planning, designing, constructing,

60 improving, maintaining, and operating public improvements, transportation projects, and related  
61 facilities in the district?

62  YES  NO

63

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

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

71  YES  NO

72

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

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

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

83 Authorized signature .....

84 Printed name of voter .....

85 Signature of notary or other officer authorized to administer oaths.....

86 Mailing address of voter (if different) .....

87 Subscribed and sworn to before me this ..... day of ....., 20..";

88 (5) Each qualified voter shall have one vote, except as provided for [~~in~~] **under** this  
89 section. Each voted ballot shall be signed with the authorized signature as provided for in this  
90 subsection;

91 (6) Voted ballots shall be returned to the municipal clerk, or the clerk of the circuit court  
92 if the district is being formed by the circuit court, by mail or hand delivery no later than 5:00  
93 p.m. on the fourth Tuesday after the date for mailing the ballots. The municipal clerk, or circuit  
94 clerk if the district is being formed by the circuit court, shall transmit all voted ballots to a team  
95 of judges of not less than four, with an equal number from each of the two major political parties.

96 The judges shall be selected by the city, town, or village, or the circuit clerk, from lists compiled  
97 by the county election authority. Upon receipt of the voted ballots the judges shall verify the  
98 authenticity of the ballots, canvass the votes, and certify the results. Certification by the election  
99 judges shall be final and shall be immediately transmitted to the governing body of the city,  
100 town, or village for further action, or the circuit judge for further action if the district is being  
101 formed by the circuit court[-] ; **and**

102 (7) Any voter who applied for such election may contest the result in the same manner  
103 as provided ~~in~~ **under** chapter 115.

104 **5. The tax authorized under this section shall comply with the provisions of section**  
105 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
106 **exceeds the rate limit specified therein.**

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]~~  
28 **under** this section, every retailer shall add the tax imposed by the district ~~[pursuant to]~~ **under**  
29 this section to the retailer's sale price, and when so added, such tax shall constitute a part of the  
30 price, shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law  
31 in the same manner as the purchase price.

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

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

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

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

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

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

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

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

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

85 (4) All discounts allowed the retailer ~~[pursuant to]~~ **under** the provisions of the state sales  
86 tax laws for the collection of and for payment of taxes ~~[pursuant to]~~ **under** such laws are hereby  
87 allowed and made applicable to any taxes collected **under** ~~[pursuant to the provisions of]~~ this  
88 section.

89 (5) The penalties provided in section 32.057 and ~~[sections 144.010 to 144.525]~~ **chapter**  
90 **144** for violation of those sections are hereby made applicable to violations of this section.

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

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

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

110 Shall ..... (**insert** name of district) increase the ..... (insert amount) percent  
111 district sales tax now in effect to..... (insert amount) in the ..... (**insert** name of  
112 district)?

113  YES  NO

114

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

117

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

121 11. (1) There shall not be any election as provided for ~~in~~ **under** this section while the  
122 district has any financing or other obligations outstanding.

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

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

130  YES  NO

131

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

134

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

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

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

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

152  YES  NO

153

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

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



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

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

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

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

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

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

184

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

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

189 **13. The tax authorized under this section shall comply with the provisions of section**  
190 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
191 **exceeds the rate limit specified therein.**

67.5012. 1. The governing body of any county located within a district established  
2 [~~pursuant to~~] under 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~~] under section 67.5006. The  
6 tax authorized [~~by~~] under this section shall be in addition to all other sales taxes allowed by law.  
7 The provisions of sections 32.085 and 32.087 shall apply to each local sales tax approved  
8 [~~pursuant to~~] under sections 67.5000 to 67.5038. The question of whether to continue to impose  
9 the one-tenth of one cent local sales tax authorized under this section shall be submitted to the  
10 voters of the county every twenty-three years after the voters of that county approved the initial  
11 imposition of the tax.

12           **2. The tax authorized under this section shall comply with the provisions of section**  
13 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
14 **exceeds the rate limit specified therein.**

          92.338. 1. All applicable provisions contained in ~~[sections 144.010 to 144.510]~~ **chapter**  
2 **144** governing the state sales tax and section 32.057, the uniform confidentiality provision, shall  
3 apply to the collection of the tax imposed ~~[by]~~ **under** sections 92.325 to 92.340, except as  
4 modified ~~[in]~~ **under** 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]~~ **under** sections 92.325 to 92.340.  
9 Notwithstanding the provisions of this subsection, the governing body of any city that imposes  
10 a convention and tourism tax ~~[pursuant to]~~ **under** sections 92.325 to 92.340 may pass an  
11 ordinance and seek voter approval to collect the tax from certain transient guests who are  
12 otherwise exempt under this subsection. Such proposition shall be submitted to the voters at a  
13 citywide general or primary election or at a special election called for that purpose. It shall be  
14 submitted in a form set by the governing body.

          3. Except as provided ~~[in]~~ **under** 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]~~ **under** sections 92.325 to  
21 92.340.

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

34 retained by the director for costs of collection. If the director of revenue is to collect such tax,  
 35 the tax shall be collected and reported upon such forms and under such administrative rules and  
 36 regulations as the director may prescribe. All refunds and penalties as provided [~~in sections~~  
 37 ~~144.010 to 144.525~~] **under chapter 144** are hereby made applicable to violations of sections  
 38 92.325 to 92.340.

39 **5. The tax authorized under this section shall comply with the provisions of section**  
 40 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 41 **exceeds the rate limit specified therein.**

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

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

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

19  YES  NO

20

21 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
 22 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]~~ **under** section 144.285, and notwithstanding the provisions of that section, this  
54 new bracket system shall be used where this tax is imposed and shall apply to all taxable  
55 transactions. Beginning with the effective date of the tax, every retailer in the city shall add the  
56 sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid,  
57 and shall be recoverable at law in the same manner as the purchase price. For purposes of this  
58 section, all 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]~~ **chapter 144** governing the  
60 state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the  
61 collection of the tax, and all exemptions granted to agencies of government, organizations, and  
62 persons under ~~[sections 144.010 to 144.525]~~ **chapter 144** are hereby made applicable to the  
63 imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail  
64 certificate required ~~[by sections 144.010 to 144.525]~~ **under chapter 144** for the administration

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

76         6. The governing body of any city that has adopted the sales tax authorized ~~[in]~~ **under**  
 77 this section may submit the question of repeal of the tax to the voters on any date available for  
 78 elections for 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  
 80 a rate of ..... (insert rate of percent) percent for the purpose of providing revenues for the  
 81 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 you are opposed  
 85 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.

90

91 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed  
 92 to the repeal, then the sales tax authorized ~~[in]~~ **under** this section shall remain effective until the  
 93 question is resubmitted under this section to the qualified voters and the repeal is approved by  
 94 a majority of the qualified voters voting on the question.

95         7. Whenever the governing body of any city that has adopted the sales tax authorized ~~[in]~~  
 96 **under** this section receives a petition, signed by a number of registered voters of the city equal  
 97 to at least two percent of the number of registered voters of the city voting in the last  
 98 gubernatorial election, calling for an election to repeal the sales tax imposed under this section,  
 99 the governing body shall submit to the voters of the city a proposal to repeal the tax. If a  
 100 majority of the votes cast on the question by the qualified voters voting thereon are in favor of

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

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

116 **9. The tax authorized under this section shall comply with the provisions of section**  
117 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
118 **exceeds the rate limit specified therein.**

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 **under** section 67.729 in the same manner and by the same procedure and subject to the same  
5 penalties as ~~set out in~~ **provided under** section 94.577, except as otherwise provided ~~in~~ **under**  
6 this section, impose a sales tax of not more than one-tenth of one percent for the purpose of  
7 funding storm water control and public works projects other than stadiums or other sports  
8 facilities. This sales tax shall be in addition 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  
11 director of revenue from the tax authorized ~~by~~ **under** this section on behalf of any city, less one  
12 percent for cost of collection, which shall be deposited in the state's general revenue fund after  
13 payment of premiums for surety bonds as provided ~~in~~ **under** section 32.087, shall be deposited  
14 with the state treasurer in a special trust fund, which is hereby created, to be known as the "City  
15 Storm Water and Public Works Sales Tax Trust Fund". The moneys in the city storm water and  
16 public works sales tax trust fund shall not be deemed to be state funds and shall not be  
17 commingled with any funds of the state. The director of revenue shall keep accurate records of  
18 the amount of money in the trust fund which was collected in each city imposing a sales tax

19 under this section and the records shall be open to the inspection of officers of the city and the  
 20 public. Not later than the tenth day of each month the director of revenue shall distribute all  
 21 moneys deposited in the city storm water and public works sales tax trust fund during the  
 22 preceding month to the city which 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 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 38 **exceeds the rate limit specified therein.**

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~~ **under** ~~the authority~~  
 4 ~~granted by the provisions of~~ sections 94.500 to 94.550 shall be effective unless the legislative  
 5 body of the city submits to the voters of the city, at a public election, a proposal to authorize the  
 6 legislative body of the city to impose a tax under ~~the provisions of~~ sections 94.500 to 94.550.  
 7 The ballot of submission shall be in substantially the following form:

8 Shall the city of \_\_\_\_\_ (insert name of city) impose a city sales tax of \_\_\_\_\_ (insert  
 9 rate of percent) 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 ~~[it]~~ **under**  
28 sections 94.500 to 94.550 shall thereafter change or alter its boundaries, the city clerk of the city  
29 shall forward to the director of revenue by United States registered mail or certified mail a  
30 certified copy of the ordinance adding or detaching territory from the city. The ordinance shall  
31 reflect the effective date thereof, and shall be accompanied by a map of the city clearly showing  
32 the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the  
33 tax imposed by the act shall be effective in the added territory or abolished in the detached  
34 territory on the 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]~~ **under** this section and the director of  
39 revenue may order retention in the trust fund, for a period of one year, of two percent of the  
40 amount collected after receipt of such notice to cover possible refunds or overpayment of such  
41 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After  
42 one year has elapsed after the date of expiration of the tax authorized ~~[by]~~ **under** this section in  
43 such city, the director of revenue shall remit the balance in the account to the city and close the  
44 account of that city. The director of revenue shall notify each city of each instance of any  
45 amount refunded or any check redeemed from receipts due the city.

46         **5. The tax authorized under this section shall comply with the provisions of section**  
47 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
48 **exceeds the rate limit specified therein.**

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]~~ **under** this section or the retirement of debt under previously authorized  
 11 bonded indebtedness. A municipality located in a charter county may impose a sales tax on all  
 12 retail sales for capital improvements as provided ~~[in]~~ **under** section 94.890. The tax authorized  
 13 ~~[by]~~ **under** this section shall be in addition to any and all other sales taxes allowed by law; but  
 14 no ordinance imposing a sales tax under ~~[the provisions of]~~ this section shall be effective unless  
 15 the governing body of the municipality submits to the voters of the municipality, at a municipal  
 16 or state general, primary or special election, a proposal to authorize the governing body of the  
 17 municipality to impose such tax and, if such tax is to be used to retire bonds authorized under  
 18 this section, to authorize such bonds and their retirement by such tax, or to authorize the  
 19 retirement of debt under previously 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]~~ **under** this section, the following language:

23 Shall the municipality of ..... **(insert [municipality's] name of**  
 24 **municipality)** impose a sales tax of ..... (insert amount) for the purpose of funding capital  
 25 improvements 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 you are opposed  
 30 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]~~ **under** this section, the following language:

33 Shall the municipality of ..... **(insert [municipality's] name of municipality)** issue  
 34 bonds in the amount ..... of ..... (insert amount) to fund capital improvements and impose  
 35 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 you are opposed  
 39 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]~~ **under** this section unless and until the governing body  
50 of the municipality shall again have submitted another proposal to authorize the governing body  
51 of the municipality to issue any bonds or impose the sales tax authorized ~~[by]~~ **under** this section,  
52 and such proposal is approved by the requisite majority of the qualified voters voting thereon;  
53 however, in no event shall a proposal ~~[pursuant to]~~ **under** this section be submitted to the voters  
54 sooner than twelve months from the date of the last proposal ~~[pursuant to]~~ **under** this section,  
55 except that any municipality with a population of greater than four hundred thousand and located  
56 within more than one county may submit a proposal ~~[pursuant to]~~ **under** this section to the voters  
57 sooner than twelve months from the date of the last proposal submitted ~~[pursuant to]~~ **under** this  
58 section if submitted to the voters on or before 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]~~ **under** this section is abolished or is  
63 terminated by any means, all funds remaining in the special trust fund required ~~[by]~~ **under** this  
64 subsection shall be used solely for the maintenance of the capital improvements made with  
65 revenues raised by the tax authorized ~~[by]~~ **under** this section. Any funds in the special trust fund  
66 required ~~[by]~~ **under** this subsection which are not needed for current expenditures may be  
67 invested by the governing body in accordance with applicable laws relating to the investment of  
68 other municipal funds. The provisions of this subsection shall apply only to taxes authorized  
69 ~~[by]~~ **under** this section which have not been imposed to retire bonds issued ~~[pursuant to]~~ **under**  
70 this section.

71 4. All revenue received by a municipality which issues bonds under this section and  
72 imposes the tax authorized ~~[by]~~ **under** this section to retire such bonds shall be deposited in a  
73 special trust fund and shall be used solely to retire such bonds, except to the extent that such  
74 funds are required for the operation and maintenance of capital improvements. Once all of such  
75 bonds have been retired, all funds remaining in the special trust fund required ~~[by]~~ **under** this  
76 subsection shall be used solely for the maintenance of the capital improvements made with the

77 revenue received as a result of the issuance of such bonds. Any funds in the special trust fund  
78 required ~~[by]~~ **under** this subsection which are not needed to meet current obligations under the  
79 bonds issued under this section may be invested by the governing body in accordance with  
80 applicable laws relating to the investment of other municipal funds. The provisions of this  
81 subsection shall apply only to taxes authorized ~~[by]~~ **under** this section which have been imposed  
82 to retire bonds issued under this section.

83 5. After the effective date of any tax imposed under ~~[the provisions of]~~ this section, the  
84 director of revenue shall perform all functions incident to the administration, collection,  
85 enforcement, and operation of the tax in the same manner as provided ~~[in]~~ **under** sections 94.500  
86 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of  
87 Missouri the additional tax authorized under the authority of this section. The tax imposed  
88 ~~[pursuant to]~~ **under** this section and the tax imposed under the sales tax law of the state of  
89 Missouri shall be collected together and reported upon such forms and under such administrative  
90 rules and regulations as may be prescribed by the director of revenue. Except as modified ~~[in]~~  
91 **under** this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed  
92 under this section.

93 6. No tax imposed ~~[pursuant to]~~ **under** this section for the purpose of retiring bonds  
94 issued under this section may be terminated until all of such bonds have been retired.

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

100 8. Any tax imposed under this section in any home rule city with more than four hundred  
101 thousand inhabitants and located in more than one county solely for public transit purposes shall  
102 not be considered economic activity taxes as such term is defined under sections 99.805 and  
103 99.918, and tax revenues derived from such tax shall not be subject to allocation under ~~[the~~  
104 ~~provisions of]~~ subsection 3 of section 99.845 or subsection 4 of section 99.957.

105 9. The director of revenue may authorize the state treasurer to make refunds from the  
106 amounts in the trust fund and credited to any municipality for erroneous payments and  
107 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
108 such municipalities. If any municipality abolishes the tax, the municipality shall notify the  
109 director of revenue of the action at least ninety days prior to the effective date of the repeal and  
110 the director of revenue 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 municipality, the director of revenue shall remit the balance in the account to the municipality  
115 and close the account of that municipality. The director of revenue shall notify each municipality  
116 of each instance of any amount refunded or any check redeemed from receipts due the  
117 municipality.

118 10. If any city abolishes the tax authorized under subsections 1 to 9 of this section, the  
119 repeal of such tax shall become effective December thirty-first of the calendar year in which such  
120 abolishment was approved. Each city shall notify the director of revenue at least ninety days  
121 prior to the effective date of the expiration of the sales tax authorized **[by] under** this section and  
122 the director of revenue may order retention in the trust fund, for a period of one year, of two  
123 percent of the amount collected after receipt of such notice to cover possible refunds or  
124 overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of  
125 such accounts. After one year has elapsed after the date of expiration of the tax authorized **[by]**  
126 **under** this section in such city, the director of revenue shall remit the balance in the account to  
127 the city and close the account of that city. The director of revenue shall notify each city of each  
128 instance of any amount refunded or any check redeemed from receipts due the city.

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

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

146 (1) If the proposal submitted involves only authorization to impose the tax authorized  
147 **[by] under** this section, the following language:

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

152             YES       NO

153

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

156            (2) If the proposal submitted involves authorization to issue bonds and repay such bonds  
 157 with revenues from the tax authorized **[by] under** this section, the following language:

158            Shall the municipality of ..... (**insert [municipality's] name of**  
 159 **municipality**) issue bonds in the amount of ..... (insert amount) for the purpose of providing  
 160 revenues for public safety activities, including operations and capital improvements, and impose  
 161 a sales tax of ..... (insert amount) to repay bonds?

162             YES       NO

163

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

166

167 The ballot may include descriptions of specific uses to which the revenues from the tax will be  
 168 applied.

169

170 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
 171 of the proposal, including when the proposal authorizes the reduction of debt under previously  
 172 authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or  
 173 order and any amendments thereto shall be in effect, except that any proposal submitted under  
 174 subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds must  
 175 be approved by the constitutionally required percentage of the voters voting thereon to become  
 176 effective. If a majority of the votes cast by the qualified voters voting are opposed to the  
 177 proposal, then the governing body of the municipality shall have no power to issue any bonds  
 178 or impose the sales tax authorized **[in] under** this section unless and until the governing body  
 179 of the municipality shall again have submitted another proposal to authorize the governing body  
 180 of the municipality to issue any bonds or impose the sales tax authorized **[by] under** subsection  
 181 11 of this section, and such proposal is approved by the requisite majority of the qualified voters  
 182 voting thereon.

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

194           14. All revenue received by a municipality which issues bonds under subsection 11 of  
195 this section and imposes the tax authorized ~~[by]~~ **under** this section to retire such bonds shall be  
196 deposited in a special trust fund and shall be used solely to retire such bonds, except to the extent  
197 that such funds are required for the operation of the public safety department. Once all of such  
198 bonds have been retired, all funds remaining in the special trust fund required ~~[by]~~ **under** this  
199 subsection shall be used solely for public safety activities. Any funds in the special trust fund  
200 required ~~[by]~~ **under** this subsection which are not needed to meet current obligations under the  
201 bonds issued under this section may be invested by the governing body in accordance with  
202 applicable laws relating to the investment of other municipal funds. The provisions of this  
203 subsection shall apply only to taxes authorized ~~[by]~~ **under** subsection 11 of this section which  
204 have been imposed to retire bonds issued under this section.

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

215           16. No tax imposed ~~[pursuant to]~~ **under** subsection 11 of this section for the purpose of  
216 retiring bonds issued under this section may be terminated until all of such bonds have been  
217 retired.

218           **17. The tax authorized under this section shall comply with the provisions of section**  
 219 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 220 **exceeds the rate limit specified therein.**

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

17           2. The ballot submission for the tax authorized ~~[it]~~ **under** this section shall be in  
 18 substantially the following form:

19           Shall ..... (insert the name of the city) impose a sales tax at a rate of  
 20 .....(insert rate of percent) percent for ~~[a]~~ capital improvements purposes in the city's center  
 21 city for a period of ..... (insert number of years, 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 ~~[it]~~ **under** section 32.087. All revenue generated by the tax shall be

34 deposited in a special trust fund and shall be used solely for the designated purposes. If the tax  
35 is repealed, all funds remaining in the special trust fund shall continue to be used solely for the  
36 designated purposes. Any funds in the special trust fund which are not needed for current  
37 expenditures shall be invested in the same manner as other funds are invested. Any interest and  
38 moneys earned on such investments shall be credited to the fund.

39 4. The director of revenue may authorize the state treasurer to make refunds from the  
40 amounts in the trust fund and credited to any city for erroneous payments and overpayments  
41 made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any  
42 city abolishes the tax, the city shall notify the director of revenue of the action at least ninety 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 ~~[it]~~ **under**  
51 this section may submit the question of repeal of the tax to the voters on any date available for  
52 elections for the city. The ballot of submission shall be in substantially the following form:

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

55  YES  NO

56

57 If a majority of the votes cast on the proposal are in favor of 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 ~~[it]~~ **under** this section shall remain effective until the  
61 question is resubmitted under this section to the qualified voters, and the repeal is approved by  
62 a majority of the qualified voters voting on the question.

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



70 qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until  
71 the question is resubmitted under this section to the qualified voters and the repeal is approved  
72 by a majority of the qualified voters voting on the question.

73 **7. The tax authorized under this section shall comply with the provisions of section**  
74 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
75 **exceeds the rate limit specified therein.**

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 ~~[it]~~  
5 **under** this section shall not exceed one percent, and shall be imposed solely for the purpose of  
6 providing revenues for the operation of public safety departments, including police and fire  
7 departments, and for pension programs, and health care for employees and pensioners of the  
8 public safety departments. The tax authorized ~~[it]~~ **under** this section shall be in addition to all  
9 other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.  
10 The order or ordinance shall not become effective unless the governing body of the city submits  
11 to the voters residing within the city at a state general, primary, or special election a proposal to  
12 authorize the governing body of the city to impose a tax under this section. If the tax authorized  
13 ~~[it]~~ **under** this section is not approved by the voters, then the city shall have an additional year  
14 during which to meet its required contribution payment beyond the time period described ~~[it]~~  
15 **under** section 105.683. If the city meets its required contribution payment in this time, then,  
16 notwithstanding the provisions of section 105.683 to the contrary, the delinquency shall not  
17 constitute a lien on the funds of the political subdivision, the board of such plan shall not be  
18 authorized to compel payment by application for writ of mandamus, and the state treasurer and  
19 the director of ~~[the department of]~~ revenue shall not withhold twenty-five percent of the certified  
20 contribution deficiency from the total moneys due the political subdivision from the state. The  
21 one-year extension shall only be available to the city on a one-time basis.

22 2. The ballot of submission for the tax authorized ~~[it]~~ **under** this section shall be in  
23 substantially 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 the operation  
26 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 you are opposed  
30 to the question, place an "X" in the box opposite "NO".

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

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

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

66 5. All applicable provisions in ~~[sections 144.010 to 144.525]~~ **chapter 144** governing the

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

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

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

89          YES       NO

90

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

93

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

100         7. The governing body of any city that has adopted the sales tax authorized ~~[in]~~ **under**  
 101 this section shall submit the question of continuation of the tax to the voters every five years

102 from the date of its inception on a date available for elections for the city. The ballot of  
103 submission shall be in substantially the following form:

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

107  YES  NO

108

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

111

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

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

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

138 city. The director shall notify each city of each instance of any amount refunded or any check  
139 redeemed from receipts due the city.

140 **10. The tax authorized under this section shall comply with the provisions of section**  
141 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
142 **exceeds the rate limit specified therein.**

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]~~ **under** this section shall be in addition to any and all other  
9 sales taxes allowed by law, except that no ordinance or order imposing a sales tax ~~[pursuant to~~  
10 ~~the provisions of]~~ **under** this section shall be effective unless the governing body of the city  
11 submits to the voters of the city, at a county or state general, primary or special election, a  
12 proposal to authorize 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 **under** this section, the ballot of submission shall contain, but need not be limited to, the  
15 following language:

16 Shall the city of ..... **(insert [city's] name of city)** impose a  
17 citywide sales tax of ..... **(insert amount)** for the purpose of capital improvements for public  
18 safety 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 you are opposed  
22 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]~~ **under** this subsection, then the ordinance or order and  
26 any 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]~~ **under** this section and such proposal is approved by the required majority

32 of the qualified voters voting thereon. However, in no event shall a proposal [~~pursuant to~~] **under**  
33 this section be submitted to the voters sooner than twelve months from the date of the last  
34 proposal [~~pursuant to~~] **under** 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~~] **under** this section is abolished or is terminated by any  
39 means, all funds remaining in the special trust fund shall be used solely for capital improvements  
40 for public safety for the city. Any funds in such special trust fund which are not needed for  
41 current expenditures may be invested by the governing body in accordance with applicable laws  
42 relating 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 **under** section 32.087, shall be deposited in a special trust fund, which is hereby created, to be  
47 known as the "City Capital Improvements for Public Safety Sales Tax Trust Fund". The moneys  
48 in the trust fund shall not be deemed to be state funds and shall not be commingled with any  
49 funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in  
50 this fund shall not be transferred and placed to the credit of the general revenue fund. The  
51 director of [~~the department of~~] revenue shall keep accurate records of the amount of money in  
52 the trust and which was collected in each city imposing a sales tax [~~pursuant to~~] **under** this  
53 section, and the records shall be open to the inspection of officers of the city and the public. Not  
54 later than the tenth day of each month the director of [~~the department of~~] revenue shall distribute  
55 all moneys deposited in the trust fund during the preceding month to the city which levied the  
56 tax; such funds shall be deposited with the city treasurer of each such city, and all expenditures  
57 of funds arising from the trust fund shall be by an appropriation act to be enacted by the  
58 governing body of each such city. Expenditures may be made from the fund for any functions  
59 authorized in the ordinance or order adopted by the governing body submitting the tax to the  
60 voters.

61 6. The director of [~~the department of~~] revenue may make refunds from the amounts in  
62 the trust fund and credited to any city for erroneous payments and overpayments made, and may  
63 redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes  
64 the tax, the city shall notify the director of [~~the department of~~] revenue of the action at least  
65 ninety days prior to the effective date of the repeal and the director of [~~the department of~~]  
66 revenue may order retention in the trust fund, for a period of one year, of two percent of the  
67 amount collected after receipt of such notice to cover possible refunds or overpayment of the tax

68 and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one  
69 year has elapsed after the effective date of abolition of the tax in such city, the director of [~~the~~  
70 ~~department of~~] revenue shall remit the balance in the account to the city and close the account  
71 of that city. The director of [~~the department of~~] revenue shall notify each city of each instance  
72 of any amount refunded or any check redeemed from receipts due the city.

73 7. Except as modified [~~in~~] **under** this section, all provisions of sections 32.085 and  
74 32.087 shall apply to the tax imposed [~~pursuant to~~] **under** this section.

75 **8. The tax authorized under this section shall comply with the provisions of section**  
76 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
77 **exceeds the rate limit specified therein.**

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~~] **under**  
5 this section shall not exceed one percent, and shall be imposed solely for the purpose of funding  
6 the construction, maintenance, operation, and equipping of a community center and retiring any  
7 bonds issued for such purposes. The tax authorized [~~in~~] **under** this section shall be in addition  
8 to all other sales taxes imposed by law, and shall be stated separately from all other charges and  
9 taxes.

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

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

17 (1) If the proposal submitted involves only authorization to impose the tax authorized  
18 [~~by~~] **under** this section, the following language:

19 Shall the municipality of ..... (**insert [municipality's] name of municipality**) impose a  
20 sales tax of ..... (insert amount) for a period of twenty-five years for the purpose of funding the  
21 construction, maintenance, operation, and equipping of a community center which may include  
22 the retirement of debt under previously authorized 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~~] **under** this section, the following language:

25 Shall the municipality of ..... (**insert [municipality's] name of municipality**) issue bonds  
26 in the amount [~~.....~~] of ..... (insert amount) for a period of twenty-five years to fund construction,

27 maintenance, operation, and equipping of a community center and impose a sales tax of .....  
28 (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 **under** section 32.087, shall be deposited in a special trust fund, which is hereby created and shall  
46 be known as the "City Community Center Sales Tax Trust Fund", and shall be used solely for  
47 the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not  
48 be commingled with any funds of the state. The director may make refunds from the amounts  
49 in 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~~ **under**  
55 this section may submit the question of repeal of the tax to the voters on any date available for  
56 elections for the city. Except as provided ~~in~~ **under** subsection 9 of this section, if a majority  
57 of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal,  
58 that repeal shall become effective on December thirty-first of the calendar year in which such  
59 repeal was approved. If a majority of the votes cast on the question by the qualified voters voting  
60 thereon are opposed to the repeal, then the sales tax authorized ~~in~~ **under** this section shall  
61 remain effective until the question is resubmitted under this section to the qualified voters and  
62 the repeal is approved by a majority of the qualified voters voting on the question.



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

          94.605. 1. Any city as defined ~~[in]~~ **under** section 94.600 may by a majority vote of its  
2 governing body impose a sales tax for transportation purposes enumerated ~~[in]~~ **under** sections  
3 94.600 to 94.655.

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

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

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

27           **5. The tax authorized under this section shall comply with the provisions of section**  
28 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
29 **exceeds the rate limit specified therein.**

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

15  YES  NO

16

17 Except as provided ~~[in]~~ **under** subsection 4 of this section, if a majority of the votes cast in that  
18 county or city not within a county on the proposal by the qualified voters voting thereon are in  
19 favor of 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]~~ **under** this section, and such proposal is  
26 approved by a majority of the qualified voters voting on it. In no event shall a proposal ~~[pursuant~~  
27 ~~to]~~ **under** this section be submitted to the voters sooner than twelve months from the date of the  
28 last proposal.

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

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

36 6. All sales taxes collected by the director of revenue under this section on behalf of any  
37 city or county, less one percent for cost of collection which shall be deposited in the state's  
38 general revenue fund after payment of premiums for surety bonds, shall be deposited with the  
39 state treasurer in a special trust fund, which is hereby created, to be known as the "County Public

40 Transit Sales Tax Trust Fund". The sales taxes shall be collected as provided ~~[in]~~ **under** section  
41 32.087. The moneys in the trust fund shall not be deemed to be state funds and shall not be  
42 commingled with any funds of the state. The director of revenue shall keep accurate records of  
43 the amount of money in the trust fund which was collected in each city or county approving a  
44 sales tax under this section, and the records shall be open to inspection by officers of the city or  
45 county and the public. Not later than the tenth day of each month the director of revenue shall  
46 distribute all moneys deposited in the trust fund during the preceding month to the city or county  
47 which levied the tax, and such funds shall be deposited with the treasurer of each such city or  
48 county and all expenditures of funds arising from the county public transit sales tax trust fund  
49 shall be by an appropriation act to be enacted by the governing body of each such county or city  
50 not within a county.

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

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

67 **9. The tax authorized under this section shall comply with the provisions of section**  
68 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
69 **exceeds the rate limit specified therein.**

94.705. 1. Any city may by a majority vote of its governing body impose a sales tax for  
2 transportation purposes enumerated ~~[in]~~ **under** 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]~~ **under** this section. The tax authorized ~~[by]~~ **under** this section shall be in  
5 addition to any and all other sales taxes allowed by law. No ordinance imposing a sales tax  
6 ~~[pursuant to the provisions of]~~ **under** this section shall become effective unless the council or

7 other governing body submits to the voters of the city, at a city or state general, primary, or  
 8 special election, a proposal to authorize the council or other governing body of the city to impose  
 9 such a sales tax and, if such tax is to be used to retire bonds authorized ~~[pursuant to]~~ **under** this  
 10 section, to authorize such bonds and their retirement by such tax; except that no vote shall be  
 11 required in any city that imposed and collected such tax under sections 94.600 to 94.655, before  
 12 January 5, 1984. The ballot of the submission shall contain, but is not limited to, the following  
 13 language:

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

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

18  YES  NO

19

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

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

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

27  YES  NO

28

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

31

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

43 other governing body of the city to impose the tax and such proposal is approved by a majority  
44 of the qualified voters voting thereon. If more than three-sevenths of the votes cast by the  
45 qualified voters voting thereon are opposed to the proposal, as provided ~~[in]~~ **under** subdivision  
46 (2) of this subsection to issue bonds and impose a sales tax to retire such bonds, then the council  
47 or other governing body of the city shall have no power to issue any bonds or to impose the tax  
48 authorized ~~[in]~~ **under** subdivision (2) of this subsection unless and until the council or other  
49 governing body of the city submits another proposal to authorize the council or other governing  
50 body of the city to issue such bonds or impose the tax to retire such bonds and such proposal is  
51 approved by four-sevenths of the qualified voters voting thereon.

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

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

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

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

72 **6. The tax authorized under this section shall comply with the provisions of section**  
73 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
74 **exceeds the rate limit specified therein.**

94.805. 1. In addition to any tourism tax imposed ~~[by]~~ **under** section 94.802, the  
2 governing body of any municipality described ~~[in]~~ **under** section 94.802 may impose, by  
3 ordinance, a tourism tax on the purchase price paid or charged to any person for food and drinks  
4 sold on the premises of restaurant establishments in such municipality or for drinks sold in such

5 municipality for consumption on the premises by establishments licensed ~~[pursuant to]~~ **under**  
6 section 311.090 to sell intoxicating liquors, at a rate not to exceed two percent, on such purchase  
7 price paid or charged.

8 **2. The tax authorized under this section shall comply with the provisions of section**  
9 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
10 **exceeds the rate limit specified therein.**

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 of city**) impose a sales  
12 tax of . . . . . (insert amount)?

13  YES  NO

14  
15 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
16 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 ~~[it]~~ **under** this section unless and until the council or other governing body  
23 submits another proposal to authorize the council or other governing body to impose the tax and  
24 such 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 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
27 **exceeds the rate limit specified therein.**

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~~ **under** this section shall be in addition to any and all other sales taxes allowed  
 8 by law. The ordinance shall become effective after the governing body of the municipality shall  
 9 submit to the voters of the municipality, a proposal to authorize the tax and, if such tax is to be  
 10 used to retire bonds to authorize such bonds and their retirement by such tax, to authorize the  
 11 retirement 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 of municipality~~)  
 16 impose a sales tax of one-half of one percent for the purpose of funding capital improvements  
 17 which may include the retirement of debt under previously authorized bonded indebtedness?

18  YES  NO

19

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

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

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

27  YES  NO

28

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

31

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



40 in no event shall a proposal ~~[pursuant to]~~ **under** this section be submitted to the voters sooner  
41 than twelve months from the date of the last proposal submitted ~~[pursuant to]~~ **under** this section.

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

44 4. Within thirty days of the approval of a capital improvement sales tax ~~[pursuant to]~~  
45 **under** this section and section 94.577, the governing body shall choose one of the following  
46 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]~~ **under** subsection 5 of this section and shall be  
52 returned to that municipality as provided ~~[in]~~ **under** subdivision (1) of subsection 5 of this  
53 section. Fifteen percent of the moneys generated within each municipality shall be retained in  
54 subaccount #2 of the trust fund created ~~[in]~~ **under**, and allocated as provided ~~[in]~~ **under**,  
55 subdivision (2) of subsection 5 of this section.

56

57 OPTION 2

58

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

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

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

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

72 6. All revenue received by a municipality from the tax authorized under ~~[the provisions~~  
73 ~~of]~~ this section shall be deposited monthly in a special trust fund and shall be used solely for  
74 capital improvements, including the operation and maintenance of capital improvements, for so  
75 long as the tax shall remain in effect. Once the tax authorized ~~[by]~~ **under** this section is

76 abolished or is terminated by any means, all funds remaining in the special trust fund required  
77 **[by] under** this subsection shall be used solely for the maintenance of the capital improvements  
78 made with revenues raised by the tax authorized **[by] under** this section. Any funds in the  
79 special trust fund required **[by] under** this subsection which are not needed for current  
80 expenditures may be invested by the governing body in accordance with applicable laws relating  
81 to the investment of other municipal funds. The provisions of this subsection shall apply only  
82 to taxes authorized **[by] under** this section which have not been imposed to retire bonds issued  
83 ~~[pursuant to]~~ **under** this section.

84 7. All revenue received by a municipality which issues bonds under this section and  
85 imposes the tax authorized **[by] under** this section to retire such bonds shall be deposited in a  
86 special trust fund and shall be used solely to retire such bonds, except to the extent that such  
87 funds are required for the operation and maintenance of capital improvements. Once all of such  
88 bonds have been retired, all funds remaining in the special trust fund required **[by] under** this  
89 subsection shall be used solely for the maintenance of the capital improvements made with the  
90 revenue received as a result of the issuance of such bonds. Any funds in the special trust fund  
91 required **[by] under** this subsection which are not needed to meet current obligations under the  
92 bonds issued under this section may be invested by the governing body in accordance with  
93 applicable laws relating to the investment of other municipal funds. The provisions of this  
94 subsection shall apply only to taxes authorized **[by] under** this section which have been imposed  
95 to retire bonds issued under this section.

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

105 9. The director of revenue may authorize the state treasurer to make refunds from the  
106 amounts in the trust fund and credited to any municipality for erroneous payments and  
107 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
108 such municipalities. If any municipality abolishes the tax, the municipality shall notify the  
109 director of revenue of the action at least ninety days prior to the effective date of the repeal and  
110 the director of revenue 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 municipality, the director of revenue shall remit the balance in the account to the municipality  
115 and close the account of that municipality. The director of revenue shall notify each municipality  
116 of each instance of any amount refunded or any check redeemed from receipts due the  
117 municipality.

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

122 **11. The tax authorized under this section shall comply with the provisions of section**  
123 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
124 **exceeds the rate limit specified therein.**

94.900. 1. (1) The governing body of the following cities may impose a tax as provided  
2 ~~[in]~~ under 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 **under** this section shall be in addition to any and all other sales taxes allowed by law, except that  
 33 no ordinance or order imposing a sales tax ~~[pursuant to the provisions of]~~ **under** this section  
 34 shall be effective unless the governing body of the city submits to the voters of the city, at a  
 35 county or state general, primary or special election, a proposal to authorize the governing body  
 36 of the city to impose a tax.

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

40 Shall the city of \_\_\_\_\_ (**insert [city's] name of city**) 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 are  
 44 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]~~ **under** this subsection, then the ordinance or order and  
 48 any 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]~~ **under** this section and such proposal is approved by the required majority  
 54 of the qualified voters voting thereon. However, in no event shall a proposal ~~[pursuant to]~~ **under**  
 55 this section be submitted to the voters sooner than twelve months from the date of the last  
 56 proposal ~~[pursuant to]~~ **under** 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]~~ **under** this section is abolished or is terminated by any  
61 means, all funds remaining in the special trust fund shall be used solely for improving the public  
62 safety for the city. Any funds in such special trust fund which are not needed for current  
63 expenditures may be invested by the governing body in accordance with applicable laws relating  
64 to the investment 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 **under** section 32.087, shall be deposited in a special trust fund, which is hereby created, to be  
69 known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not  
70 be 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]~~ **under** this section, and the records shall  
75 be open to the inspection of officers of the city and the public. Not later than the tenth day of  
76 each month the director of ~~[the department of]~~ revenue shall distribute all moneys deposited in  
77 the trust fund during the preceding month to the city which levied the tax; such funds shall be  
78 deposited with the city treasurer of each such city, and all expenditures of funds arising from the  
79 trust fund shall be by an appropriation act to be enacted by the governing body of each such city.  
80 Expenditures may be made from the fund for any functions authorized in the ordinance or order  
81 adopted by 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]~~ **under** this section.

96           **8. The tax authorized under this section shall comply with the provisions of section**  
97 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
98 **exceeds the rate limit specified therein.**

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

30           3. The ballot of submission for the tax authorized **[~~it~~] under** this section shall be in  
31 substantially the following form:

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

35             YES             NO

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

38

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

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

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

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

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

84 Shall \_\_\_\_\_ (insert the name of the city) repeal the sales tax imposed at a rate of \_\_\_\_\_  
85 (insert rate of percent) percent for the purpose of 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 ~~[it]~~ **under** this section shall remain effective until the  
92 question is resubmitted under this section to the qualified voters, and the repeal is approved by  
93 a majority of the qualified voters voting on the question.

94 7. Whenever the governing body of any city that has adopted the sales tax authorized ~~[it]~~  
95 **under** this section receives a petition, signed by ten percent of the registered voters of the city  
96 voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed  
97 under this section, the governing body shall submit to the voters of the city a proposal to repeal  
98 the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are  
99 in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar  
100 year in which such repeal was approved. If a majority of the votes cast on the question by the  
101 qualified voters voting thereon are opposed to the repeal, then the tax 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. 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]~~ **under** this section on or after January 1, 2039. Subsection 7 of this section shall  
 108 not apply to a sales tax imposed under this section by a city described under subdivision (6) of  
 109 subsection 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 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 114 **exceeds the rate limit specified therein.**

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 ~~[it]~~ **under** this section shall not exceed one-half of one percent, and  
 12 shall be imposed solely for the purpose of funding the operation, construction, or renovation of  
 13 historical locations and museums to promote tourism. The tax authorized ~~[it]~~ **under** this section  
 14 shall be in addition to all other sales taxes imposed by law, and shall be stated separately from  
 15 all other charges and taxes. The order or ordinance shall not become effective unless the  
 16 governing body of the city submits to the voters residing within the city at a state general,  
 17 primary, or special election a proposal to authorize the governing body of the city to impose a  
 18 tax under this section.

19 3. The ballot of submission for the tax authorized ~~[it]~~ **under** this section shall be in  
 20 substantially the following form:

21 Shall ..... (insert the name of the city) impose a sales tax at a rate of .....  
 22 (insert rate of percent) percent, solely for the purpose of funding the operation, construction, or  
 23 renovation of historical locations and museums to promote tourism?

24  YES  NO

26 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
27 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]~~ **under** section 144.285, and notwithstanding the provisions of that section, this  
56 new bracket system shall be used where this tax is imposed and shall apply to all taxable  
57 transactions. Beginning with the effective date of the tax, every retailer in the city shall add the  
58 sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid,  
59 and shall be recoverable at law in the same manner as the purchase price. For purposes of this  
60 section, all 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]~~ **chapter 144** governing the

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

78         7. The governing body of any city that has adopted the sales tax authorized ~~[in]~~ **under**  
 79 this section may submit the question of repeal of the tax to the voters on any date available for  
 80 elections for 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 of  
 82 ..... (insert rate of percent) percent for the purpose of funding the operation, construction, or  
 83 renovation of historical locations and museums to promote tourism?

84              YES                              NO

85

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

88

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

95         8. Whenever the governing body of any city that has adopted the sales tax authorized ~~[in]~~  
 96 **under** this section receives a petition, signed by a number of registered voters of the city equal  
 97 to at least two percent of the number of registered voters of the city voting in the last

98 gubernatorial election, calling for an election to repeal the sales tax imposed under this section,  
 99 the governing body shall submit to the voters of the city a proposal to repeal the tax. If a  
 100 majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
 101 the repeal, the repeal shall become effective on December thirty-first of the calendar year in  
 102 which such repeal was approved. If a majority of the votes cast on the question by the qualified  
 103 voters voting thereon are opposed to the repeal, then the sales tax authorized ~~in~~ **under** this  
 104 section shall remain effective until the question is resubmitted under this section to the qualified  
 105 voters and the repeal is approved by a majority of the qualified voters voting on the question.

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

116 **10. The tax authorized under this section shall comply with the provisions of section**  
 117 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
 118 **exceeds the rate limit specified therein.**

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. For the purposes of this section, the term "medically indigent"  
 5 shall mean those individuals and families who do not have employer-sponsored health insurance,  
 6 coverage under the Medicaid or Medicare programs, or income levels, as determined by the city  
 7 imposing the tax, sufficient to purchase adequate health insurance coverage. The tax authorized  
 8 ~~by~~ **under** this section shall be in addition to any and all other sales taxes allowed by law. The  
 9 ordinance or order shall become effective after the governing body of the city shall submit to the  
 10 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 amount)** for the purpose of funding medical care for the medically indigent?

15  YES  NO

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

18

19 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
20 of the proposal, then the ordinance or order shall be in effect, beginning the first day of the  
21 second calendar quarter following its adoption. If a majority of the votes cast by the qualified  
22 voters voting are opposed to the proposal, then the governing body of the city shall have no  
23 power to impose the sales tax authorized ~~[in]~~ **under** this section unless and until the governing  
24 body of the city shall again have submitted another such proposal and the proposal is approved  
25 by the requisite majority of the qualified voters voting thereon. However, in no event shall a  
26 proposal ~~[pursuant to]~~ **under** this section be submitted to the voters sooner than twelve months  
27 from the date of the last proposal submitted ~~[pursuant to]~~ **under** this section.

28 3. After the effective date of any tax imposed under ~~[the provisions of]~~ this section, the  
29 director of revenue shall perform all functions incident to the administration, collection,  
30 enforcement, and operation of the tax in the same manner as provided ~~[in]~~ **under** sections 94.500  
31 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of  
32 Missouri the additional tax authorized under ~~[the authority of]~~ this section. The tax imposed  
33 ~~[pursuant to]~~ **under** this section and the tax imposed under the sales tax law of the state of  
34 Missouri shall be collected together and reported upon such forms and under such administrative  
35 rules and regulations as may be prescribed by the director of revenue. Except as modified in this  
36 section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this  
37 section.

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

44 5. All revenue generated from the tax authorized under ~~[the provisions of]~~ this section  
45 shall be deposited into the "Medical Indigence Sales Tax Fund", which is hereby created in the  
46 state treasury. The fund moneys shall be distributed to the city from which the revenue was  
47 generated for the sole purpose of funding medical care for the medically indigent, as that term  
48 is defined ~~[in]~~ **under** this section. Once the tax authorized ~~[by]~~ **under** this section is abolished  
49 or terminated by any means, all funds remaining in the fund shall be used solely for that purpose.

50 **6. The tax authorized under this section shall comply with the provisions of section**

51 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
52 **exceeds the rate limit specified therein.**

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~~] **under** sections 238.300 to 238.367. The tax authorized [~~by~~] **under** this section shall be in  
10 addition to any and all other sales taxes allowed by law. The ordinance or order shall become  
11 effective after the governing body of the city shall submit to the voters of that city a proposal to  
12 authorize the tax.

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

15 Shall the city of . . . . . (**insert** name of city) impose a sales tax of . . . . .  
16 (insert rate) for the purpose of funding economic development in order to fund a . . . . .  
17 (**insert** description of economic development project to be approved); provided that, the sales  
18 tax shall terminate upon the payment of all bonds issued to complete the . . . . . (**insert**  
19 description of economic development project to be approved)? There is no guarantee of any  
20 state funding.

21  YES  NO

22

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

25

26 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
27 of the proposal, then the ordinance or order shall be in effect, beginning the first day of the  
28 second calendar quarter following its adoption or a later date if authorized by the governing  
29 body. If the governing body has not authorized the initial collection of the tax [~~pursuant to~~]  
30 **under** such ordinance or order within three years after the date of the passage of the proposal,  
31 authorization for the governing body to impose such tax shall expire. If a majority of the votes  
32 cast by the qualified voters voting are opposed to the proposal, then the governing body of the  
33 city shall have no power to impose the sales tax authorized [~~in~~] **under** this section unless and  
34 until the governing body of the city shall again have submitted another such proposal and the

35 proposal is approved by the requisite majority of the qualified voters voting thereon. However,  
36 in no event shall a proposal ~~[pursuant to]~~ **under** this section be submitted to the voters sooner  
37 than twelve months from the date of the last proposal submitted ~~[pursuant to]~~ **under** this section.

38 3. After the effective date of any tax imposed ~~[pursuant to the provisions of]~~ **under** this  
39 section, the director of revenue shall perform all functions incident to the administration,  
40 collection, enforcement and operation of the tax in the same manner as provided ~~[in]~~ **under**  
41 sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax  
42 for the state of Missouri the additional tax authorized ~~[pursuant to the authority of]~~ **under** this  
43 section. The tax imposed ~~[pursuant to]~~ **under** this section and the tax imposed ~~[pursuant to]~~  
44 **under** the sales tax law of the state of Missouri shall be collected together and reported upon  
45 such forms and ~~[pursuant to]~~ **under** such administrative rules and regulations as may be  
46 prescribed by the director of revenue. Except as modified ~~[in]~~ **under** this section, all provisions  
47 of sections 32.085 and 32.087 shall apply to the tax imposed ~~[pursuant to]~~ **under** this section.

48 4. The economic development sales tax may be approved at a rate of one-quarter of one  
49 percent, one-half of one percent, three-fourths of one percent or one percent of the receipts from  
50 the sale at retail of all tangible personal property and taxable services at retail within any city  
51 adopting such tax, if such property and services are subject to taxation by the state of Missouri  
52 ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ **under chapter 144.**

53 5. All revenue generated from the tax authorized ~~[pursuant to the provisions of]~~ **under**  
54 this section, less one percent for the cost of collection which shall be deposited in the general  
55 revenue fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which  
56 is hereby created in the state treasury. The fund moneys shall be distributed to the city from  
57 which the revenue was generated for the sole purpose of funding economic development, as that  
58 term is defined ~~[in]~~ **under** this section. The tax authorized ~~[by]~~ **under** this section shall  
59 terminate as approved by the voters.

60 **6. The tax authorized under this section shall comply with the provisions of section**  
61 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
62 **exceeds the rate limit specified therein.**

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]~~ **under** this section shall be in addition to any and all

9 other sales taxes allowed by law. The ordinance or order shall become effective after the  
10 governing body 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 construct a convention  
15 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 you are opposed  
19 to the question, place an "X" in the box opposite "NO".

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
22 of the proposal, then the ordinance or order 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]~~  
25 **under** such ordinance or order within three years after the date of the passage of the proposal,  
26 authorization for the governing body to impose such tax shall expire. If a majority of the votes  
27 cast by the qualified voters voting are opposed to the proposal, then the governing body of the  
28 city shall have no power to impose the sales tax authorized ~~[in]~~ **under** this section unless and  
29 until the governing body of the city shall again have submitted another such proposal and the  
30 proposal is approved by the requisite majority of the qualified voters voting thereon. However,  
31 in no event shall a proposal ~~[pursuant to]~~ **under** this section be submitted to the voters sooner  
32 than twelve months from the date of the last proposal submitted ~~[pursuant to]~~ **under** this section.

33 3. After the effective date of any tax imposed ~~[pursuant to the provisions of]~~ **under** this  
34 section, the director of revenue shall perform all functions incident to the administration,  
35 collection, enforcement, and operation of the tax in the same manner as provided ~~[in]~~ **under**  
36 sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax  
37 for the state of Missouri the additional tax authorized ~~[pursuant to the authority of]~~ **under** this  
38 section. The tax imposed ~~[pursuant to]~~ **under** this section and the tax imposed ~~[pursuant to]~~  
39 **under** the sales tax law of the state of Missouri shall be collected together and reported upon  
40 such forms and ~~[pursuant to]~~ **under** such administrative rules and regulations as may be  
41 prescribed by the director of revenue. Except as modified in this section, all provisions of  
42 sections 32.085 and 32.087 shall apply to the tax imposed ~~[pursuant to]~~ **under** 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~~] **under**  
50 this section, less one percent for the cost of collection which shall be deposited in the general  
51 revenue fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which  
52 is hereby created in the state treasury. The fund moneys shall be distributed to the city from  
53 which the revenue was generated for the sole purpose of funding economic development, as that  
54 term is defined [~~in~~] **under** this section. The tax authorized [~~by~~] **under** this section is abolished  
55 or terminated when the 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 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
58 **exceeds the rate limit specified therein.**

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~~] **under** sections 238.300 to  
8 238.367. The tax authorized [~~by~~] **under** this section shall be in addition to any and all other  
9 sales taxes allowed by law. The ordinance or order shall become effective after the governing  
10 body 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 ..... (insert rate) for  
14 the purpose of funding economic development in order to fund a ..... (**insert** description of  
15 economic development project to be approved); provided that, the sales tax shall terminate upon  
16 the payment of all bonds issued to complete the ..... (**insert** description of economic  
17 development project to be approved)? There is no guarantee of any state funding.

18  YES  NO

19

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

22

23 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
24 of the proposal, then the ordinance or order shall be in effect beginning the first day of the second  
25 calendar quarter following its adoption or a later date if authorized by the governing body. If the  
26 governing body has not authorized the initial collection of the tax ~~[pursuant to]~~ **under** such  
27 ordinance or order within three years after the date of the passage of the proposal, authorization  
28 for the governing body to impose such tax shall expire. If a majority of the votes cast by the  
29 qualified voters voting are opposed to the proposal, then the governing body of the city shall  
30 have no power to impose the sales tax authorized ~~[in]~~ **under** this section unless and until the  
31 governing body of the city shall again have submitted another such proposal and the proposal is  
32 approved by the requisite majority of the qualified voters voting thereon. However, in no event  
33 shall a proposal ~~[pursuant to]~~ **under** this section be submitted to the voters sooner than twelve  
34 months from the date of the last proposal submitted ~~[pursuant to]~~ **under** this section.

35 3. After the effective date of any tax imposed ~~[pursuant to the provisions of]~~ **under** this  
36 section, the director of revenue shall perform all functions incident to the administration,  
37 collection, enforcement and operation of the tax in the same manner as provided in sections  
38 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state  
39 of Missouri the additional tax authorized ~~[pursuant to the authority of]~~ **under** this section. The  
40 tax imposed ~~[pursuant to]~~ **under** this section and the tax imposed ~~[pursuant to]~~ **under** the sales  
41 tax law of the state of Missouri shall be collected together and reported upon such forms and  
42 pursuant to such administrative rules and regulations as may be prescribed by the director of  
43 revenue. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall  
44 apply to the tax imposed ~~[pursuant to]~~ **under** this section.

45 4. The economic development sales tax may be approved at a rate of one-half of one  
46 percent of the receipts from the sale at retail of all tangible personal property and taxable services  
47 at retail within any city adopting such tax, if such property and services are subject to taxation  
48 by the state of Missouri ~~[pursuant to the provisions of sections 144.010 to 144.525]~~ **under**  
49 **chapter 144.**

50 5. All revenue generated from the tax authorized ~~[pursuant to the provisions of]~~ **under**  
51 this section, less one percent for the cost of collection which shall be deposited in the general  
52 revenue fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which  
53 is hereby created in the state treasury. The fund moneys shall be distributed to the city from  
54 which the revenue was generated for the sole purpose of funding economic development, as that  
55 term is defined ~~[in]~~ **under** this section. The tax authorized ~~[by]~~ **under** this section shall  
56 terminate as approved by the voters.

57           **6. The tax authorized under this section shall comply with the provisions of section**  
58 **67.495 prohibiting political subdivisions from imposing sales taxes whose cumulative rate**  
59 **exceeds the rate limit specified therein.**

✓