

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 676, Page 1, Section A, Line 4, by
2 inserting after all of said section and line the following:

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

11 32.087. 1. Within ten days after the adoption of any ordinance or order in favor of adoption
12 of any local sales tax authorized under the local sales tax law by the voters of a taxing entity, the
13 governing body or official of such taxing entity shall forward to the director of revenue by United
14 States registered mail or certified mail a certified copy of the ordinance or order. ~~[The ordinance or~~
15 ~~order shall reflect the effective date thereof.]~~

16 2. Any local sales tax so adopted shall become effective ~~[on the first day of the second~~
17 ~~calendar quarter after the director of revenue receives notice of adoption of the local sales tax,~~
18 ~~except]~~ as provided in subsection ~~[48]~~ 19 of this section, and shall be imposed on all transactions on
19 which the Missouri state sales tax is imposed.

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

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

30 ~~———5.]~~ (1) The ordinance or order imposing a local sales tax under the local sales tax law shall
31 impose a tax upon all transactions upon which the Missouri state sales tax is imposed to the extent
32 and in the manner provided in sections 144.010 to ~~[144.525]~~ 144.527, and the rules and regulations
33 of the director of revenue issued pursuant thereto~~]; except that the rate of the tax shall be the sum of~~
34 ~~the combined rate of the state sales tax or state highway use tax and all local sales taxes imposed~~
35 ~~under the provisions of the local sales tax law].~~

36 (2) Notwithstanding any other provision of law to the contrary, local taxing jurisdictions,

Action Taken _____ Date _____

except those in which voters have approved a local use tax under section 144.757, shall have placed on the ballot on or after the general election in November 2014, but no later than the general election in November 2022, whether to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 and purchased from a source other than a licensed Missouri dealer. The ballot question presented to the local voters shall contain substantially the following language:

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

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

☐ 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".

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

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

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

(6) Nothing in this subsection shall be construed to authorize the voters of any jurisdiction

1 to repeal application of any state sales or use tax.

2 (7) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors
3 purchased from a source other than a licensed Missouri dealer is repealed, such repeal shall take
4 effect ~~[on the first day of the second calendar quarter after the election]~~ as provided by subsection
5 19 of this section. If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard
6 motors purchased from a source other than a licensed Missouri dealer is required to cease to be
7 applied or collected due to failure of a local taxing jurisdiction to hold an election pursuant to
8 subdivision (2) of this subsection, such cessation shall take effect on March 1, 2023.

9 (8) Notwithstanding any provision of law to the contrary, if any local sales tax on the titling
10 of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed
11 Missouri dealer is repealed after the general election in November 2014, or if the taxing jurisdiction
12 failed to present the ballot to the voters at a general election on or before November 2022, then the
13 governing body of such taxing jurisdiction may, at any election subsequent to the repeal or after the
14 general election in November 2022, if the jurisdiction failed to present the ballot to the voters, place
15 before the voters the issue of imposing a sales tax on the titling of motor vehicles, trailers, boats, and
16 outboard motors that are subject to state sales tax under section 144.020 that were purchased from a
17 source other than a licensed Missouri dealer. The ballot question presented to the local voters shall
18 contain substantially the following language:

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

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

28 ☐ YES ☐ NO

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

31 (9) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors
32 purchased from a source other than a licensed Missouri dealer is adopted, such tax shall take effect
33 and be imposed ~~[on the first day of the second calendar quarter after the election]~~ as provided by
34 subsection 19 of this section.

35 ~~[6.]~~ 5. On and after the effective date of any local sales tax imposed under the provisions of
36 the local sales tax law, the director of revenue shall perform all functions incident to the
37 administration, collection, enforcement, and operation of the tax, and the director of revenue shall
38 collect in addition to the sales tax for the state of Missouri all additional local sales taxes authorized
39 under the authority of the local sales tax law. All local sales taxes imposed under the local sales tax
40 law together with all taxes imposed under the sales tax law of the state of Missouri shall be collected
41 together and reported upon such forms and under such administrative rules and regulations as may
42 be prescribed by the director of revenue.

43 ~~[7.]~~ 6. All applicable provisions contained in sections 144.010 to ~~[144.525]~~ 144.527
44 governing the state sales tax and section 32.057, the uniform confidentiality provision, shall apply to
45 the collection of any local sales tax imposed under the local sales tax law except as modified by the
46 local sales tax law.

47 ~~[8.]~~ 7. All exemptions granted to agencies of government, organizations, persons and to the
48 sale of certain articles and items of tangible personal property and taxable services under the
49 provisions of sections 144.010 to ~~[144.525]~~ 144.527, as these sections now read and as they may

hereafter be amended, it being the intent of this general assembly to ensure that the same sales tax exemptions granted from the state sales tax law also be granted under the local sales tax law, are hereby made applicable to the imposition and collection of all local sales taxes imposed under the local sales tax law.

[9.] 8. The same sales tax permit, exemption certificate and retail certificate required by sections 144.010 to [144.525] 144.527 for the administration and collection of the state sales tax shall satisfy the requirements of the local sales tax law, and no additional permit or exemption certificate or retail certificate shall be required; except that the director of revenue may prescribe a form of exemption certificate for an exemption from any local sales tax imposed by the local sales tax law.

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

[11.] 10. The penalties provided in section 32.057 and sections 144.010 to [144.525] 144.527 for a violation of the provisions of those sections are hereby made applicable to violations of the provisions of the local sales tax law.

[12.] 11. (1) For the purposes of any local sales tax imposed by an ordinance or order under the local sales tax law, all sales, except the sale of motor vehicles, trailers, boats, and outboard motors required to be titled under the laws of the state of Missouri, shall be deemed to be consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination. In the event a retailer has more than one place of business in this state which participates in the sale, the sale shall be deemed to be consummated at the place of business of the retailer where the initial order for the tangible personal property is taken, even though the order must be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A sale by a retailer's agent or employee shall be deemed to be consummated at the place of business from which he works.

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

(3) For the purposes of any local tax imposed by an ordinance or under the local sales tax law on charges for mobile telecommunications services, all taxes of mobile telecommunications service shall be imposed as provided in the Mobile Telecommunications Sourcing Act, 4 U.S.C. Sections 116 through 124, as amended.

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

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

1 the share of the collections under the sales tax law retained by the director of revenue for the benefit
2 of the state.

3 ~~[15.]~~ 14. The director of revenue shall annually report on his management of each trust
4 fund which is created under the local sales tax law and administration of each local sales tax
5 imposed under the local sales tax law. He shall provide each taxing entity imposing one or more
6 local sales taxes authorized by the local sales tax law with a detailed accounting of the source of all
7 funds received by him for the taxing entity. Notwithstanding any other provisions of law, the state
8 auditor shall annually audit each trust fund. A copy of the director's report and annual audit shall be
9 forwarded to each taxing entity imposing one or more local sales taxes.

10 ~~[16.]~~ 15. Within the boundaries of any taxing entity where one or more local sales taxes
11 have been imposed, if any person is delinquent in the payment of the amount required to be paid by
12 him under the local sales tax law or in the event a determination has been made against him for
13 taxes and penalty under the local sales tax law, the limitation for bringing suit for the collection of
14 the delinquent tax and penalty shall be the same as that provided in sections 144.010 to ~~[144.525]~~
15 144.527. Where the director of revenue has determined that suit must be filed against any person
16 for the collection of delinquent taxes due the state under the state sales tax law, and where such
17 person is also delinquent in payment of taxes under the local sales tax law, the director of revenue
18 shall notify the taxing entity in the event any person fails or refuses to pay the amount of any local
19 sales tax due so that appropriate action may be taken by the taxing entity.

20 ~~[17.]~~ 16. Where property is seized by the director of revenue under the provisions of any
21 law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax
22 imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax
23 imposed by the local sales tax law, the director of revenue shall permit the taxing entity to join in
24 any sale of property to pay the delinquent taxes and penalties due the state and to the taxing entity
25 under the local sales tax law. The proceeds from such sale shall first be applied to all sums due the
26 state, and the remainder, if any, shall be applied to all sums due such taxing entity.

27 ~~[18.]~~ 17. If a local sales tax has been in effect for at least one year under the provisions of
28 the local sales tax law and voters approve reimposition of the same local sales tax at the same rate at
29 an election as provided for in the local sales tax law prior to the date such tax is due to expire, the
30 tax so reimposed shall become effective ~~[the first day of the first calendar quarter after the director~~
31 ~~receives a certified copy of the ordinance, order or resolution accompanied by a map clearly~~
32 ~~showing the boundaries thereof and the results of such election, provided that such ordinance, order~~
33 ~~or resolution and all necessary accompanying materials are received by the director at least thirty~~
34 ~~days prior to the expiration of such tax. Any administrative cost or expense incurred by the state as~~
35 ~~a result of the provisions of this subsection shall be paid by the city or county reimposing such tax]~~
36 as provided by subsection 19 of this section.

37 18. If the boundaries of a city in which a sales tax has been imposed are changed or altered,
38 the city clerk shall forward to the director of revenue by United States registered mail or certified
39 mail a certified copy of the ordinance adding or detaching territory from the city within ten days of
40 adoption of the ordinance. The ordinance shall reflect the effective date of the ordinance and shall
41 be accompanied by a map of the city clearly showing the territory added or detached from the city
42 boundaries. Upon receipt of the ordinance and map, the tax imposed under the local sales tax law
43 shall be effective in the added territory or abolished in the detached territory on the first day of a
44 calendar quarter after one hundred twenty days' notice to sellers.

45 19. (1) The effective date for the imposition, repeal, or rate change of each local sales and
46 use tax shall be the first day of the calendar quarter after a minimum of one hundred twenty days'
47 notice to sellers. If notice is required to be made to the director of revenue by a local taxing
48 jurisdiction, such notice shall be made at least one hundred twenty days prior to the effective date
49 for the imposition, repeal, or rate change of a local sales and use tax.

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

4 20. (1) If a sales or use tax rate is increased, the new rate shall apply to the first billing
 5 period starting on or after the effective date of the increase.

6 (2) If a sales or use tax rate is decreased, the new rate shall apply to bills rendered on or
 7 after the effective date of the decrease.

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

23 2. In any county not adopting an additional sales tax and alternate distribution system as
 24 provided in section 67.581, for the purposes of distributing the county sales tax, the county shall be
 25 divided into two groups, "Group A" and "Group B". Group A shall consist of all cities, towns and
 26 villages which are located wholly or partly within the county which levied the tax and which had a
 27 city sales tax in effect under the provisions of sections 94.500 to 94.550 on the day prior to the
 28 adoption of the county sales tax ordinance, except that beginning January 1, 1980, group A shall
 29 consist of all cities, towns and villages which are located wholly or partly within the county which
 30 levied the tax and which had a city sales tax approved by the voters of such city under the provisions
 31 of sections 94.500 to 94.550 on the day prior to the effective date of the county sales tax. For the
 32 purposes of determining the location of consummation of sales for distribution of funds to cities,
 33 towns and villages in group A, the boundaries of any such city, town or village shall be the boundary
 34 of that city, town or village as it existed on March 19, 1984. Group B shall consist of all cities,
 35 towns and villages which are located wholly or partly within the county which levied the tax and
 36 which did not have a city sales tax in effect under the provisions of sections 94.500 to 94.550 on the
 37 day prior to the adoption of the county sales tax ordinance, and shall also include all unincorporated
 38 areas of the county which levied the tax; except that, beginning January 1, 1980, group B shall
 39 consist of all cities, towns and villages which are located wholly or partly within the county which
 40 levied the tax and which did not have a city sales tax approved by the voters of such city under the
 41 provisions of sections 94.500 to 94.550 on the day prior to the effective date of the county sales tax
 42 and shall also include all unincorporated areas of the county which levied the tax.

43 3. Until January 1, 1994, the director of revenue shall distribute to the cities, towns and
 44 villages in group A the taxes based on the location in which the sales were deemed consummated
 45 under section 66.630 and subsection 12 of section 32.087. Except for distribution governed by
 46 section 66.630, after deducting the distribution to the cities, towns and villages in group A, the
 47 director of revenue shall distribute the remaining funds in the county sales tax trust fund to the
 48 cities, towns and villages and the county in group B as follows: to the county which levied the tax, a
 49 percentage of the distributable revenue equal to the percentage ratio that the population of the

1 unincorporated areas of the county bears to the total population of group B; and to each city, town or
2 village in group B located wholly within the taxing county, a percentage of the distributable revenue
3 equal to the percentage ratio that the population of such city, town or village bears to the total
4 population of group B; and to each city, town or village located partly within the taxing county, a
5 percentage of the distributable revenue equal to the percentage ratio that the population of that part
6 of the city, town or village located within the taxing county bears to the total population of group B.

7 4. From January 1, 1994, until December 31, 2016, the director of revenue shall distribute to
8 the cities, towns and villages in group A a portion of the taxes based on the location in which the
9 sales were deemed consummated under section 66.630 and subsection 12 of section 32.087 in
10 accordance with the formula described in this subsection and in subsection 6. After deducting the
11 distribution to the cities, towns and villages in group A, the director of revenue shall distribute funds
12 in the county sales tax trust fund to the cities, towns and villages and the county in group B as
13 follows: to the county which levied the tax, ten percent multiplied by the percentage of the
14 population of unincorporated county which has been annexed or incorporated since April 1, 1993,
15 multiplied by the total of all sales tax revenues countywide, and a percentage of the remaining
16 distributable revenue equal to the percentage ratio that the population of unincorporated areas of the
17 county bears to the total population of group B; and to each city, town or village in group B located
18 wholly within the taxing county, a percentage of the remaining distributable revenue equal to the
19 percentage ratio that the population of such city, town or village bears to the total population of
20 group B; and to each city, town or village located partly within the taxing county, a percentage of the
21 remaining distributable revenue equal to the percentage ratio that the population of that part of the
22 city, town or village located within the taxing county bears to the total population of group B.

23 5. (1) From and after January 1, 2017, in each year in which the total revenues from the
24 county sales tax collected under sections 66.600 to 66.630 in the previous calendar year are less than
25 or equal to the amount of such revenues which were collected in the calendar year 2014, the director
26 of revenue shall distribute to the cities, towns, and villages in group A and the cities, towns, and
27 villages, and the county in group B, the amounts required to be distributed under the formula
28 described in subsection 4 and in subsection 6 of this section. From and after January 1, 2017, in
29 each year in which the total revenues from the county sales tax collected under sections 66.600 to
30 66.630 in the previous calendar year is greater than the amount of such revenues which were
31 collected in the calendar year 2014, the director of revenue shall distribute to the cities, towns, and
32 villages in group A a portion of the taxes based on the location in which the sales were deemed
33 consummated under section 66.630 and subsection 12 of section 32.087, in accordance with the
34 formula described in this subsection and in subsection 6. After deducting the distribution to the
35 cities, towns, and villages in group A, the director of revenue shall, subject to the limitation
36 described in subdivision (2) of this subsection, distribute funds in the county sales tax trust fund to
37 the cities, towns, and villages, and the county in group B as follows: to the county which levied the
38 tax, ten percent multiplied by the percentage of the population of unincorporated county which has
39 been annexed or incorporated since April 1, 1993, multiplied by the total of all sales tax revenues
40 countywide, and a percentage of the remaining distributable revenue equal to the percentage ratio
41 that the population of unincorporated areas of the county bears to the total population of group B as
42 adjusted such that no city, town, or village in group B shall receive a distribution that is less than
43 fifty percent of the amount of taxes generated within such city, town, or village based on the
44 location in which the sales were deemed consummated under section 66.630 and subsection 12 of
45 section 32.087; and to each city, town, or village in group B located wholly within the taxing county,
46 a percentage of the remaining distributable revenue equal to the percentage ratio that the population
47 of such city, town, or village bears to the total population of group B, as adjusted such that no city,
48 town, or village in group B shall receive a distribution that is less than fifty percent of the amount of
49 taxes generated within such city, town, or village based on the location in which the sales were

1 deemed consummated under section 66.630 and subsection 12 of section 32.087; and to each city,
2 town, or village located partly within the taxing county, a percentage of the remaining distributable
3 revenue equal to the percentage ratio that the population of that part of the city, town, or village
4 located within the taxing county bears to the total population of group B, as adjusted such that no
5 city, town, or village in group B shall receive a distribution that is less than fifty percent of the
6 amount of taxes generated within such city, town, or village based on the location in which the sales
7 were deemed consummated under section 66.630 and subsection 12 of section 32.087.

8 (2) For purposes of making any adjustment required by this subsection, the director of
9 revenue shall, prior to any distribution to the county or to each city, town, or village in group B
10 located wholly or partly within the taxing county, identify each city, town, or village in group B
11 located wholly or partly within the taxing county that would receive a distribution that is less than
12 fifty percent of the amount of taxes generated within such city, town, or village based on the
13 location in which the sales were deemed consummated under section 66.630 and subsection 12 of
14 section 32.087 if no adjustments were made and calculate the difference between the amount that
15 the distribution to each such city, town, or village would have been without any adjustment and the
16 amount that equals fifty percent of the amount of taxes generated within such city, town, or village
17 based on the location in which the sales were deemed consummated under section 66.630 and
18 subsection 12 of section 32.087. Thereafter, the director of revenue shall determine the amount of
19 any adjustment under this subsection as follows:

20 (a) If the aggregate amount of the difference calculated in accordance with this subsection is
21 less than or equal to the aggregate increase in the remaining distributable revenue for the applicable
22 period in the current calendar year over the remaining distributable revenue for the corresponding
23 period in the calendar year 2014, the director of revenue shall deduct the amount of such difference
24 from the remaining distributable revenue and distribute an allocable portion of the amount of such
25 difference to each city, town, or village that would otherwise have received a distribution that is less
26 than fifty percent of the amount of taxes generated within such city, town, or village based on the
27 location in which the sales were deemed consummated under section 66.630 and subsection 12 of
28 section 32.087 if no adjustment were made, such that each such city, town, or village receives a
29 distribution that is equal to fifty percent of the amount of taxes generated within such city, town, or
30 village based on the location in which the sales were deemed consummated under section 66.630
31 and subsection 12 of section 32.087;

32 (b) If, however, the aggregate amount of the difference calculated in accordance with this
33 subsection is greater than the aggregate increase in the remaining distributable revenue for the
34 applicable period in the current calendar year over the remaining distributable revenue for the
35 corresponding period in the calendar year 2014, the director of revenue shall deduct from the
36 remaining distributable revenue an amount equal to the difference between the remaining
37 distributable revenue for the applicable period in the current calendar year and the remaining
38 distributable revenue for the corresponding period in the calendar year 2014 and distribute an
39 allocable portion of the amount of such difference to each city, town, or village that would otherwise
40 have received a distribution that is less than fifty percent of the amount of taxes generated within
41 such city, town, or village based on the location in which the sales were deemed consummated under
42 section 66.630 and subsection 12 of section 32.087 if no adjustment were made, such that each such
43 city, town, or village receives a distribution that includes an adjustment that is proportionate to the
44 amount of the adjustment that would otherwise have been made if such adjustment were calculated
45 in accordance with paragraph (a) of this subdivision;

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

1 subsection.

2 (3) For purposes of this subsection, if a city, town, or village is partly in group A and partly
 3 in group B, the director of revenue shall calculate fifty percent of the amount of taxes generated
 4 within such city, town, or village based on the location in which the sales were deemed
 5 consummated under section 66.630 and subsection 12 of section 32.087 by multiplying fifty percent
 6 by the amount of all county sales taxes collected by the director of revenue under sections 66.600 to
 7 66.630, less one percent for cost of collection, that are generated within such city, town, or village
 8 based on the location in which the sales were deemed consummated under section 66.630 and
 9 subsection 12 of section 32.087, regardless of whether such taxes are deemed consummated in
 10 group A or group B.

11 6. (1) For purposes of administering the distribution formula of subsections 4 and 5 of this
 12 section, the revenues arising each year from sales occurring within each group A city, town or
 13 village shall be distributed as follows: until such revenues reach the adjusted county average, as
 14 hereinafter defined, there shall be distributed to the city, town or village all of such revenues reduced
 15 by the percentage which is equal to ten percent multiplied by the percentage of the population of
 16 unincorporated county which has been annexed or incorporated after April 1, 1993; and once
 17 revenues exceed the adjusted county average, total revenues shall be shared in accordance with the
 18 redistribution formula as defined in this subsection.

19 (2) For purposes of this subsection, the "adjusted county average" is the per capita
 20 countywide average of all sales tax distributions during the prior calendar year reduced by the
 21 percentage which is equal to ten percent multiplied by the percentage of the population of
 22 unincorporated county which has been annexed or incorporated after April 1, 1993; the
 23 redistribution formula is as follows: during 1994, each group A city, town and village shall receive
 24 that portion of the revenues arising from sales occurring within the municipality that remains after
 25 deducting therefrom an amount equal to the cumulative sales tax revenues arising from sales within
 26 the municipality multiplied by the percentage which is the sum of ten percent multiplied by the
 27 percentage of the population of unincorporated county which has been annexed or incorporated after
 28 April 1, 1993, and the percentage, if greater than zero, equal to the product of 8.5 multiplied by the
 29 logarithm (to base 10) of the product of 0.035 multiplied by the total of cumulative per capita sales
 30 taxes arising from sales within the municipality less the adjusted county average. During 1995, each
 31 group A city, town and village shall receive that portion of the revenues arising from sales occurring
 32 within the municipality that remains after deducting therefrom an amount equal to the cumulative
 33 sales tax revenues arising from sales within the municipality multiplied by the percentage which is
 34 the sum of ten percent multiplied by the percentage of the population of unincorporated county
 35 which has been annexed or incorporated after April 1, 1993, and the percentage, if greater than zero,
 36 equal to the product of seventeen multiplied by the logarithm (to base 10) of the product of 0.035
 37 multiplied by the total of cumulative per capita sales taxes arising from sales within the municipality
 38 less the adjusted county average. From January 1, 1996, until January 1, 2000, each group A city,
 39 town and village shall receive that portion of the revenues arising from sales occurring within the
 40 municipality that remains after deducting therefrom an amount equal to the cumulative sales tax
 41 revenues arising from sales within the municipality multiplied by the percentage which is the sum of
 42 ten percent multiplied by the percentage of the population of unincorporated county which has been
 43 annexed or incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the
 44 product of 25.5 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the
 45 total of cumulative per capita sales taxes arising from sales within the municipality less the adjusted
 46 county average. From and after January 1, 2000, the distribution formula covering the period from
 47 January 1, 1996, until January 1, 2000, shall continue to apply, except that the percentage computed
 48 for sales arising within the municipalities shall be not less than 7.5 percent for municipalities within
 49 which sales tax revenues exceed the adjusted county average, nor less than 12.5 percent for

1 municipalities within which sales tax revenues exceed the adjusted county average by at least
2 twenty-five percent.

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

9 (4) Notwithstanding any other provision of this section, the fifty percent of additional sales
10 taxes as described in section 99.845 arising from economic activities within the area of a
11 redevelopment project established after July 12, 1990, pursuant to sections 99.800 to 99.865, while
12 tax increment financing remains in effect shall be deducted from all calculations of countywide sales
13 taxes, shall be distributed directly to the municipality involved, and shall be disregarded in
14 calculating the amounts distributed or distributable to the municipality. Further, any agreement,
15 contract or covenant entered into prior to July 12, 1990, between a municipality and any other
16 political subdivision which provides for an appropriation of incremental sales tax revenues to the
17 special allocation fund of a tax increment financing project while tax increment financing remains in
18 effect shall continue to be in full force and effect and the sales taxes so appropriated shall be
19 deducted from all calculations of countywide sales taxes, shall be distributed directly to the
20 municipality involved, and shall be disregarded in calculating the amounts distributed or
21 distributable to the municipality. In addition, and notwithstanding any other provision of this
22 chapter to the contrary, economic development funds shall be distributed in full to the municipality
23 in which the sales producing them were deemed consummated. Additionally, economic
24 development funds shall be deducted from all calculations of countywide sales taxes and shall be
25 disregarded in calculating the amounts distributed or distributable to the municipality. As used in
26 this subdivision, the term "economic development funds" means the amount of sales tax revenue
27 generated in any fiscal year by projects authorized pursuant to chapter 99 or chapter 100 in
28 connection with which such sales tax revenue was pledged as security for, or was guaranteed by a
29 developer to be sufficient to pay, outstanding obligations under any agreement authorized by chapter
30 100, entered into or adopted prior to September 1, 1993, between a municipality and another public
31 body. The cumulative amount of economic development funds allowed under this provision shall
32 not exceed the total amount necessary to amortize the obligations involved.

33 7. If the qualified voters of any city, town or village vote to change or alter its boundaries by
34 annexing any unincorporated territory included in group B or if the qualified voters of one or more
35 city, town or village in group A and the qualified voters of one or more city, town or village in group
36 B vote to consolidate, the area annexed or the area consolidated which had been a part of group B
37 shall remain a part of group B after annexation or consolidation. After the effective date of the
38 annexation or consolidation, the annexing or consolidated city, town or village shall receive a
39 percentage of the group B distributable revenue equal to the percentage ratio that the population of
40 the annexed or consolidated area bears to the total population of group B and such annexed area
41 shall not be classified as unincorporated area for determination of the percentage allocable to the
42 county. If the qualified voters of any two or more cities, towns or villages in group A each vote to
43 consolidate such cities, towns or villages, then such consolidated cities, towns or villages shall
44 remain a part of group A. For the purpose of sections 66.600 to 66.630, population shall be as
45 determined by the last federal decennial census or the latest census that determines the total
46 population of the county and all political subdivisions therein. For the purpose of calculating the
47 adjustment based on the percentage of unincorporated county population which is annexed after
48 April 1, 1993, the accumulated percentage immediately before each census shall be used as the new
49 percentage base after such census. After any annexation, incorporation or other municipal boundary

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

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

9. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the director of revenue of the action ~~at least ninety days~~ prior to the effective date of the repeal and the repeal shall be effective as provided by subsection 19 of section 32.087. The director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director of revenue shall remit the balance in the account to the county and close the account of that county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

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

67.395. 1. All sales taxes collected by the director of revenue under sections 67.391 to 67.395 on behalf of any county~~], less one percent for cost of collection which shall be deposited in~~

1 the state's general revenue fund after payment of premiums for surety bonds as provided in section
 2 32.087] shall be deposited with the state treasurer in a special trust fund, which is hereby created, to
 3 be known as the "County Anti-Drug Sales Tax Trust Fund". ~~[The moneys in the county anti-drug~~
 4 ~~sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any~~
 5 ~~funds of the state.]~~ The director of revenue shall keep accurate records of the amount of money in
 6 the trust fund which was collected in each county imposing a sales tax under sections 67.391 to
 7 67.395, and the records shall be open to the inspection of officers of the county and the public. Not
 8 later than the tenth day of each month, the director of revenue shall distribute all moneys deposited
 9 in the trust fund during the preceding month to the county which levied the tax. Such funds shall be
 10 deposited with the county treasurer of each such county, and all expenditures of funds arising from
 11 the county anti-drug sales tax trust fund shall be by an appropriation act to be enacted by the
 12 governing body of each such county.

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

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

28 67.525. 1. All county sales taxes collected by the director of revenue under sections 67.500
 29 to 67.545 on behalf of any county~~[, less one percent for cost of collection, which shall be deposited~~
 30 ~~in the state's general revenue fund after payment of premiums for surety bonds as provided in~~
 31 ~~section 32.087,]~~ shall be deposited with the state treasurer in a county sales tax trust fund, which
 32 fund shall be separate and apart from the county sales tax trust fund established by section 66.620.
 33 ~~[The moneys in such county sales tax trust fund shall not be deemed to be state funds and shall not~~
 34 ~~be commingled with any funds of the state.]~~ The director of revenue shall keep accurate records of
 35 the amount of money in the trust fund which was collected in each county imposing a county sales
 36 tax, and the records shall be open to the inspection of officers of the county and to the public. Not
 37 later than the tenth day of each month the director of revenue shall distribute all moneys deposited
 38 in the trust fund during the preceding month by distributing to the county treasurer, or such other
 39 officer as may be designated by the county ordinance or order, of each county imposing the tax
 40 authorized by sections 67.500 to 67.545, the sum due the county as certified by the director of
 41 revenue.

42 2. The director of revenue may authorize the state treasurer to make refunds from the
 43 amounts in the trust fund and credited to any county for erroneous payments and overpayments
 44 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
 45 county abolishes the tax, the county shall notify the director of revenue of the action ~~[at least ninety~~
 46 ~~days]~~ prior to the effective date of the repeal, and the repeal shall be effective as provided by
 47 subsection 19 of section 32.087. The director of revenue may order retention in the trust fund, for a
 48 period of one year, of two percent of the amount collected after receipt of such notice to cover
 49 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to

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

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

67.571. 1. The governing body of any county of the first classification with a population of more than eighty-two thousand inhabitants and less than ninety thousand inhabitants may, in addition to any tourism sales tax imposed pursuant to sections 67.671 to 67.685, by a majority vote, impose a sales tax on all retail sales made in the county that are subject to sales tax under sections 144.010 to 144.527 for the funding of museums and festivals. For purposes of this section, the term "funding of museums and festivals" shall mean:

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

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

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

Shall the county of _____ (insert the name of the county) impose a sales tax of _____ (insert rate of percent) percent to be used to fund (museums, cultural heritage, festivals) in certain areas of the county?

☐ YES ☐ NO

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

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

5. The governing body of any county which imposes a sales tax pursuant to this section may establish a museums and festivals board for the purpose of expending funds collected from any sales tax submitted and approved by the county's voters pursuant to this section. The board shall be comprised of six members who are appointed by the governing body of the county from a list of candidates supplied by the chair of each of the two major political parties of the county. The board shall be comprised of three members from each of the two political parties. Members shall serve for three-year terms, but of the members first appointed, one shall be appointed for a term of one year, two shall be appointed for a term of two years, and two shall be appointed for a term of three years. Each member shall be a resident of the county from which he or she is appointed. The members of the board shall not receive compensation for service on the board, but shall be reimbursed from the tax revenue money for any reasonable and necessary expenses incurred in service on the board.

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

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

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

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

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

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

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

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

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

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

67.578. 1. The governing authority of any county of the third classification without a township form of government and with more than sixteen thousand four hundred but less than sixteen thousand five hundred inhabitants may impose a sales tax in an amount not to exceed one-fifth of one percent on all retail sales made in the county which are subject to taxation pursuant to sections 144.010 to ~~[144.525]~~ 144.527, to be used solely for the funding of museums. For purposes of this section, the term "museums" means museums operating in the county, which are registered with the United States Internal Revenue Service as a 501(c)(3) corporation and which are considered by the board to be a tourism attraction. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax shall be imposed pursuant to this section unless the governing authority submits to the voters of the county, at a county or state general, primary, or special election, a proposal to authorize the governing authority to impose the tax.

2. The ballot of submission shall contain, but need not be limited to, the following language:
 Shall the county of _____ (insert the name of the county) impose a sales tax of

_____ (insert rate of percent) percent for the funding of museums? "Museums" means museums operating in the county, which are registered with the United States Internal Revenue Service as a 501(c)(3) corporation and which are considered by the museum board to be a tourism attraction.

☐ 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 proposal by the qualified voters voting thereon are in favor of the proposal, then the sales tax shall become effective ~~[on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the tax]~~ as provided by subsection 19 of section 32.087. If the proposal receives less than the required majority of votes, then the governing authority shall have no power to impose the tax unless and until the governing authority has again submitted another proposal to authorize the governing authority to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters voting thereon.

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

4. All applicable provisions in sections 144.010 to ~~[144.525]~~ 144.527 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons pursuant to sections 144.010 to ~~[144.525]~~ 144.527 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required by sections 144.010 to ~~[144.525]~~ 144.527 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer pursuant to the state sales tax law for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided in section 32.057 and sections 144.010 to ~~[144.525]~~ 144.527 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid pursuant to this section, or in the event a determination has been made against the person for taxes and penalty pursuant to this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to ~~[144.525]~~ 144.527.

5. The governing authority may authorize any museum board already existing in the county, or may establish a museum board, to expend revenue collected pursuant to this section. In the event that no museum board already exists, the board established pursuant to this section shall consist of

six members who are appointed by the governing authority from a list of candidates supplied by the chair of each of the two major political parties of the county, with three members from each of the two parties. Members shall serve for three-year terms, but of the members first appointed, ~~one~~ two shall be appointed for a term of one year, two shall be appointed for a term of two years, and two shall be appointed for a term of three years. Each member shall be a resident of the county. The members shall not receive compensation for service on the board, but shall be reimbursed from the revenues collected pursuant to this section for any reasonable and necessary expenses incurred in service on the board. The board shall determine in what manner the revenues will be expended, and disbursements of these moneys shall be made strictly in accordance with this section. Expenditures may be made for the employment of personnel selected by the board to assist in carrying out the duties of the board, and the board is expressly authorized to employ such personnel.

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

Shall the county of _____ (insert name of county) repeal the sales tax of _____ (insert rate of percent) percent for the funding of museums?

☐ 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 proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which the repeal was approved.]~~

67.581. 1. In addition to the sales tax permitted by sections 66.600 to 66.630, any county of the first class having a charter form of government and having a population of nine hundred thousand or more may impose an additional countywide sales tax on all retail sales made in the county that are subject to sales tax under sections 144.010 to 144.527 upon approval by a vote of the qualified voters of the county. The proposal may be submitted to the voters by the governing body of the county and shall be submitted to the voters at the next general election upon petitions signed by a number of qualified voters residing in the county equal to at least eight percent of the votes cast in the county in the next preceding gubernatorial election filed with the governing body of the county. The submission shall include the levying of a sales tax at a rate of not to exceed two hundred seventy-five one-thousandths of one percent on the receipts from the sale at retail of all tangible personal property or taxable services within the county which are also taxable under the provisions of sections 66.600 to 66.630, and shall provide for the distribution of the proceeds in the manner provided in either subsection 4 or subsection 5 of this section. If either of the alternative distribution systems as provided in subsection 4 or subsection 5 of this section is approved by the voters, then the alternative system of distribution may not be submitted to the voters for at least three years from the date of such voter approval.

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

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

☐ YES ☐ NO

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

1 approved by the voters of the county.

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

5 4. In any county adopting an additional sales tax pursuant to the provisions of this section,
6 and selecting the method of distribution provided in this subsection, the proceeds from the sales tax
7 imposed pursuant to this section, less one percent collection cost, shall be distributed first to those
8 municipalities that did not receive during the preceding calendar year ninety-five percent of the
9 amount the municipality would have received by multiplying the population of the municipality by
10 the average per capita sales tax receipt for such county in an amount which will bring each
11 municipality receipt of sales tax moneys up to ninety-five percent of the average per capita receipts
12 from the proceeds of the sales tax imposed pursuant to sections 66.600 to 66.630. Any remainder of
13 the money received from the sales tax imposed pursuant to this section shall be distributed to all
14 municipalities on the ratio that the population of each municipality bears to the total population of
15 the county. The average per capita sales tax distribution shall be calculated by dividing the sum of
16 the total sales tax revenue derived from the tax imposed pursuant to sections 66.600 to 66.630 by the
17 total population of the county. Population of each municipality, of the unincorporated area of the
18 county, and the total population of the county shall be determined on the basis of the most recent
19 federal decennial census. For the purposes of this subsection, any city, town, village or the
20 unincorporated area of the county shall be considered a municipality.

21 5. In any county adopting an additional sales tax pursuant to the provisions of this section
22 and selecting the method of distribution provided in this subsection, the proceeds from the sales tax
23 imposed pursuant to this section, less one percent collection cost, shall be distributed to all cities,
24 towns and villages, and the unincorporated areas of the county in group B and to such cities, towns
25 and villages in group A as necessary so that no city, town, or village in group A receives from the
26 combined proceeds of both the sales tax imposed pursuant to this section and the sales tax imposed
27 pursuant to sections 66.600 to 66.630, less than the per capita amount received by the cities, towns
28 and villages and the unincorporated area of the county in group B receives from the total proceeds
29 from both sales taxes.

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

37 Shall the proceeds from the county sales tax be distributed among the county of
38 _____ and the various cities, towns and villages therein in the manner provided in
39 subdivisions (1) and (2) of subsection 6 of section 67.581, RSMo, in lieu of the
40 present manner of distribution?

41 ☐ YES

42 ☐ NO

43 If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon
44 are in favor of the proposal, the sales tax imposed by the county under the provisions of sections
45 66.600 to 66.630 shall be distributed in the manner provided in this subsection and not in the
46 manner provided in subsection 2 of section 66.620. If a majority of the votes cast by the qualified
47 voters of the county voting thereon are opposed to the proposal, then the governing body of the
48 county shall have no power to order the proceeds from the sales tax imposed pursuant to the
49 provisions of sections 66.600 to 66.630 in the manner provided in this subsection in lieu of the

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

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

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

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

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

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

10. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal and the repeal shall be effective as provided by subsection 19 of section 32.087. The director of revenue may order retention in the trust fund, for a

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

67.582. 1. The governing body of any county, except a county of the first class with a charter form of government with a population of greater than four hundred thousand inhabitants, is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one percent on all retail sales made in such county which are subject to taxation under the provisions of sections 144.010 to ~~[144.525]~~ 144.527 for the purpose of providing law enforcement services for such county. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax under the provisions of this section shall be effective unless the governing body of the county submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the governing body of the county to impose a tax.

2. The ballot of submission shall contain, but need not be limited to, the following language:
(1) If the proposal submitted involves only authorization to impose the tax authorized by this section the ballot shall contain substantially the following:

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

☐ YES ☐ NO

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

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

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

☐ 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 proposal by the qualified voters voting thereon are in favor of the proposal submitted pursuant to subdivision (1) of this subsection, then the ordinance or order and any amendments thereto shall be in effect ~~[on the first day of the second quarter immediately following the election approving the proposal]~~ as provided by subsection 19 of section 32.087. If the constitutionally required percentage of the voters voting thereon are in favor of the proposal submitted pursuant to subdivision (2) of this subsection, then the ordinance or order and any amendments thereto shall be in effect ~~[on the first day of the second quarter immediately following the election approving the proposal]~~ as provided by subsection 19 of section 32.087. If a proposal receives less than the required majority, then the governing body of the county shall have no power to impose the sales tax herein authorized unless and until the governing body of the county shall again have submitted another proposal to authorize the governing body of the county to impose the

1 sales tax authorized by this section and such proposal is approved by the required majority of the
 2 qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be
 3 submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this
 4 section.

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

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

16 5. All sales taxes collected by the director of revenue under this section on behalf of any
 17 county~~], less one percent for cost of collection which shall be deposited in the state's general~~
 18 ~~revenue fund after payment of premiums for surety bonds as provided in section 32.087,]~~ shall be
 19 deposited in a special trust fund, which is hereby created, to be known as the "County Law
 20 Enforcement Sales Tax Trust Fund". ~~[The moneys in the county law enforcement sales tax trust~~
 21 ~~fund shall not be deemed to be state funds and shall not be commingled with any funds of the state.]~~
 22 The director of revenue shall keep accurate records of the amount of money in the trust and which
 23 was collected in each county imposing a sales tax under this section, and the records shall be open to
 24 the inspection of officers of the county and the public. Not later than the tenth day of each month
 25 the director of revenue shall distribute all moneys deposited in the trust fund during the preceding
 26 month to the county which levied the tax; such funds shall be deposited with the county treasurer of
 27 each such county, and all expenditures of funds arising from the county law enforcement sales tax
 28 trust fund shall be by an appropriation act to be enacted by the governing body of each such county.
 29 Expenditures may be made from the fund for any law enforcement functions authorized in the
 30 ordinance or order adopted by the governing body submitting the law enforcement tax to the voters.

31 6. The director of revenue may authorize the state treasurer to make refunds from the
 32 amounts in the trust fund and credited to any county for erroneous payments and overpayments
 33 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
 34 county abolishes the tax, the repeal of such tax shall become effective as provided by subsection 19
 35 of section 32.087. The county shall notify the director of revenue of the action [at least ninety days]
 36 prior to the effective date of the repeal and the repeal shall be effective as provided by subsection 19
 37 of section 32.087. The director of revenue may order retention in the trust fund, for a period of one
 38 year, of two percent of the amount collected after receipt of such notice to cover possible refunds or
 39 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
 40 accounts. After one year has elapsed after the effective date of abolition of the tax in such county,
 41 the director of revenue shall remit the balance in the account to the county and close the account of
 42 that county. The director of revenue shall notify each county of each instance of any amount
 43 refunded or any check redeemed from receipts due the county.

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

46 67.583. 1. The governing body of any county of the second class with a population of more
 47 than forty thousand but less than sixty thousand and which contains institutions operated by the
 48 department of corrections and by the department of mental health is hereby authorized to impose, by
 49 ordinance or order, a sales tax in the amount of one-eighth of one percent on all retail sales made in

such county which are subject to taxation under the provisions of sections 144.010 to ~~[144.525]~~
144.527. The tax authorized by this section shall be in addition to any and all other sales taxes
 allowed by law; provided, however, that no ordinance or order imposing a sales tax under the
 provisions of this section shall be effective unless the governing body of the county submits to the
 voters of the county, at a county or state general, primary or special election, a proposal to authorize
 the governing body of the county to impose a tax.

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

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

☐ 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 proposal by the qualified voters voting thereon are in favor of
 the proposal, then the ordinance or order and any amendments thereto shall be in effect as provided
by subsection 19 of section 32.087. If a majority of the votes cast by the qualified voters voting are
 opposed to the proposal, then the governing body of the county shall have no power to impose the
 sales tax herein authorized unless and until the governing body of the county shall again have
 submitted another proposal to authorize the governing body of the county to impose the sales tax
 authorized by this section and such proposal is approved by a majority of the qualified voters voting
 thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters
 sooner than twelve months from the date of the last proposal pursuant to this section.

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

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

5. The director of revenue may authorize the state treasurer to make refunds from the
 amounts in the trust fund and credited to any county for erroneous payments and overpayments
 made and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
 county abolishes the tax, the county shall notify the director of revenue of the action ~~[at least ninety~~
~~days]~~ prior to the effective date of the repeal and the repeal shall be effective as provided by
subsection 19 of section 32.087. The director of revenue may order retention in the trust fund, for a
 period of one year, of two percent of the amount collected after receipt of such notice to cover
 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to
 the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax

1 in such county, the director of revenue shall remit the balance in the account to the county and close
 2 the account of that county. The director of revenue shall notify each county of each instance of any
 3 amount refunded or any check redeemed from receipts due the county.

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

6 67.584. 1. The governing body of any county of the first classification with more than one
 7 hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred
 8 inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to
 9 one-half percent on all retail sales made in such county which are subject to taxation pursuant to
 10 sections 144.010 to ~~[144.525]~~ 144.527 for the purpose of providing law enforcement services for
 11 such county. The tax authorized by this section shall be in addition to any and all other sales taxes
 12 allowed by law, except that no ordinance or order imposing a sales tax pursuant to this section shall
 13 be effective unless the governing body of the county submits to the voters of the county, at a county
 14 or state general, primary, or special election, a proposal to authorize the governing body of the
 15 county to impose a tax.

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

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

21 ☐ YES ☐ NO

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

25 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 26 the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments
 27 thereto shall be in effect ~~[on the first day of the second quarter immediately following the election~~
 28 ~~approving the proposal]~~ as provided by subsection 19 of section 32.087. If a proposal receives less
 29 than the required majority, then the governing body of the county shall have no power to impose the
 30 sales tax herein authorized unless and until the governing body of the county shall again have
 31 submitted another proposal to authorize the governing body of the county to impose the sales tax
 32 authorized by this section and such proposal is approved by the required majority of the qualified
 33 voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to
 34 the voters sooner than twelve months from the date of the last proposal pursuant to this section.

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

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

48 5. All sales taxes collected by the director of revenue pursuant to this section on behalf of
 49 any county ~~[-less one percent for cost of collection which shall be deposited in the state's general~~

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

6. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust funds and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county abolishes the tax, the repeal of such tax shall become effective as provided by subsection 19 of section 32.087. The county shall notify the director of revenue of the action ~~[at least ninety days]~~ before the effective date of the repeal and the repeal shall be effective as provided by subsection 19 of section 32.087. The director of revenue may order retention in the appropriate trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayments of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director of revenue shall remit the balance in the account to the county and close the account of that county established pursuant to this section. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

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

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

2. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county repeals the tax authorized by sections 67.700 to 67.727, the county shall notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal and the repeal

shall be effective as provided by subsection 19 of section 32.087. The director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of repeal of the tax authorized by sections 67.700 to 67.727 in such county, the director of revenue shall authorize the state treasurer to remit the balance in the account to the county and close the account of that county. The director of revenue shall notify each county of each instance of any amount refunded or any check redeemed from receipts due the county.

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

67.713. 1. Notwithstanding the provisions of section 67.712, as to the disposition of any other sales tax imposed under the provisions of sections 67.700 to 67.727, one-fifth of the sales taxes collected by the director of revenue from the tax authorized by section 67.701 on behalf of any county of the first class having a charter form of government and having a population of nine hundred thousand or more~~], less one percent for cost of collection, which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in sections 67.700 to 67.727,]~~ shall be deposited in a special trust fund, which is hereby created, to be known as the "County-Municipal Storm Water and Public Works Sales Tax Trust Fund". ~~[The moneys in the county-municipal storm water and public works sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state.]~~ The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each county and the records shall be open to the inspection of officers of the county and of the municipalities within the county and the public. Not later than the tenth day of each month, the director of the department of revenue shall distribute all moneys deposited in the county-municipal storm water and public works sales tax trust fund during the preceding month to the county which levied the tax, and the municipalities which are located wholly or partially within such county as follows:

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

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

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

2. The director of revenue may make refunds from the amounts in the county-municipal storm water and public works sales tax trust fund and credited to any county or municipality for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such county or municipality. If any county abolishes the tax, the county shall notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal and the repeal shall be effective as provided by subsection 19 of section 32.087. The director of revenue may order retention in the county-municipal storm water and public works sales tax trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county, the director of revenue shall remit the balance in the account to the county or municipality and close the account of that county or municipality. The director of revenue shall notify each county or municipality of each instance of any amount refunded or any check redeemed from receipts due the county or municipality.

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

67.729. 1. Any county except any first class county having a charter form of government and having a population of nine hundred thousand or more may, in the same manner and by the same procedure and subject to the same penalties as set out in sections 67.700 to 67.727, impose a sales tax of not more than one-tenth of one percent on all retail sales made in the county that are subject to sales tax under sections 144.010 to 144.527 for the purpose of funding storm water control and public works projects other than stadiums or other sports facilities. This sales tax shall be in addition to any other sales tax authorized by law.

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

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

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

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

3. The director of revenue may authorize the state treasurer to make refunds from the amounts in the county storm water and public works sales tax trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any county abolishes the tax, the county shall notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal and the repeal shall be effective as provided by subsection 19 of section 32.087. The director of revenue may order retention in the county storm water and public works sales tax trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible

1 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the
2 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in
3 such county, the director of revenue shall authorize the state treasurer to remit the balance in the
4 account to the county and close the account of that county. The director of revenue shall notify each
5 county of each instance of any amount refunded or any check redeemed from receipts due the
6 county.

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

9 67.737. Except as modified in sections 67.730 to 67.739, all provisions of sections 32.085
10 ~~[and] to 32.087~~ shall apply to the tax imposed under sections 67.730 to 67.739.

11 67.738. 1. All sales taxes collected by the director of revenue under sections 67.730 to
12 67.739 on behalf of any county~~], less one percent for the cost of collection, which shall be deposited~~
13 ~~in the state's general revenue fund after payment of premiums for surety bonds as provided in~~
14 ~~section 32.087,]~~ shall be deposited with the state treasurer in a special trust fund, which is hereby
15 created, to be known as the "County Capital Improvement Bond Sales Tax Trust Fund". ~~[The~~
16 ~~moneys in the county capital improvement bond sales tax trust fund shall not be deemed to be state~~
17 ~~funds and shall not be commingled with any funds of the state.]~~ The director of revenue shall keep
18 accurate records of the amount of money in the trust fund which was collected in each county
19 imposing a sales tax under sections 67.730 to 67.739, and the records shall be open to the inspection
20 of officers of each county and the general public. Not later than the tenth day of each month the
21 director of revenue shall distribute all moneys deposited in the trust fund during the preceding
22 month by distributing to the county treasurer, or such other officer as may be designated by the
23 county ordinance or order, of each county imposing the tax authorized by sections 67.730 to 67.739,
24 the sum, as certified by the director of revenue, due the county.

25 2. The director of revenue may authorize the state treasurer to make refund from the
26 amounts in the trust fund and credited to any county for erroneous payments and overpayments
27 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. If any
28 county repeals the tax authorized by sections 67.730 to 67.739, the county shall notify the director
29 of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal or expiration
30 and the repeal shall be effective as provided by subsection 19 of section 32.087. The director of
31 revenue may order retention in the trust fund, for a period of one year, of two percent of the amount
32 collected after receipt of such notice to cover possible refunds or overpayment of such tax and to
33 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has
34 elapsed after the effective date of repeal or expiration of the tax authorized by sections 67.730 to
35 67.739 in such county, the director of revenue shall remit the balance in the account to the county
36 and close the account of that county. The director of revenue shall notify each county of each
37 instance of any amount refunded or any check redeemed from receipts due the county.

38 67.745. 1. Any county of the third classification without a township form of government
39 and with more than eleven thousand seven hundred fifty but fewer than eleven thousand eight
40 hundred fifty inhabitants may impose a sales tax throughout the county on all retail sales made in
41 the county that are subject to sales tax under sections 144.010 to 144.527 for public recreational
42 projects and programs, but the sales tax authorized by this section shall not become effective unless
43 the governing body of such county submits to the qualified voters of the county a proposal to
44 authorize the county to impose the sales tax.

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

46 Shall the County of _____ impose a sales tax of up to one percent for the purpose of
47 funding the financing, acquisition, construction, operation, and maintenance of
48 recreational projects and programs, including the acquisition of land for such
49 purposes?

1 ☐ YES ☐ NO

2 3. If approved by a majority of qualified voters voting on the issue in the county, the
3 governing body of the county shall appoint a board of directors consisting of nine members. Of the
4 initial members appointed to the board, three members shall be appointed for a term of three years,
5 three members shall be appointed for a term of two years, and three members shall be appointed for
6 a term of one year. After the initial appointments, board members shall be appointed to three-year
7 terms.

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

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

24 6. The director of revenue may authorize the state treasurer to make refunds from the
25 amounts in the trust fund and credited to any county for erroneous payments and overpayments
26 made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each
27 county shall notify the director of revenue ~~[at least ninety days]~~ prior to the effective date of the
28 expiration of the sales tax authorized by this section and the repeal shall be effective as provided by
29 subsection 19 of section 32.087. The director of revenue may order retention in the trust fund for a
30 period of one year of two percent of the amount collected after receipt of such notice to cover
31 possible refunds or overpayments of such tax and to redeem dishonored checks and drafts deposited
32 to the credit of such accounts. After one year has elapsed after the date of expiration of the tax
33 authorized by this section in a county, the director of revenue shall remit the balance in the account
34 to the county and close the account of such county. The director of revenue shall notify each county
35 of each instance of any amount refunded or any check redeemed from receipts due such county.

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

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

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

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

47 67.782. 1. Any county of the third class having a population of more than ten thousand and
48 less than fifteen thousand and any county of the second class having a population of more than fifty-
49 eight thousand and less than seventy thousand adjacent to such third class county, both counties

making up the same judicial circuit, may jointly impose a sales tax throughout each of their respective counties on all retail sales made in the county that are subject to sales tax under sections 144.010 to 144.527 for public recreational purposes including the financing, acquisition, construction, operation and maintenance of recreational projects and programs, but the sales taxes authorized by this section shall not become effective unless the governing body of each such county submits to the voters of their respective counties a proposal to authorize the counties to impose the sales tax.

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

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

☐ YES

☐ NO

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

3. The sales tax may be imposed at a rate of one percent on the receipts from the sale at retail of all tangible personal property or taxable service at retail within the county adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to ~~144.525~~ 144.527.

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

5. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties. Each county shall notify the director of revenue ~~[at least ninety days]~~ prior to the effective date of the expiration of the sales tax authorized by this section and the repeal shall be effective as provided by subsection 19 of section 32.087. The director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized by this section in such county, the director of revenue shall remit the balance in the account to the county and close the account of that county. The director of revenue shall notify each

1 county of each instance of any amount refunded or any check redeemed from receipts due the
2 county.

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

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

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

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

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

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

25 67.799. 1. A regional recreational district may, by a majority vote of its board of directors,
26 impose an annual property tax for the establishment and maintenance of public parks and
27 recreational facilities and grounds within the boundaries of the regional recreational district not to
28 exceed sixty cents per year on each one hundred dollars of assessed valuation on all property within
29 the district, except that no such tax shall become effective unless the board of directors of the district
30 submits to the voters of the district, at a county or state general, primary or special election, a
31 proposal to authorize the tax.

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

33 Shall a _____ cent tax per one hundred dollars assessed valuation be levied for
34 public parks and recreational facilities?

35 ☐ YES

36 ☐ NO

37 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
38 the proposal, then the tax shall become effective as provided by subsection 19 of section 32.087. If
39 a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the board
40 of directors shall have no power to impose the tax unless and until the board of directors of the
41 district submits another proposal to authorize the tax and such proposal is approved by a majority of
42 the qualified voters voting thereon.

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

45 4. (1) A regional recreational district may, by a majority vote of its board of directors,
46 impose a tax not to exceed one-half of one cent on all retail sales subject to taxation pursuant to
47 sections 144.010 to ~~144.525~~ 144.527 for the purpose of funding the creation, operation and
48 maintenance of public parks, recreational facilities and grounds within the boundaries of a regional
49 recreational district. The tax authorized by this subsection shall be in addition to all other sales

taxes allowed by law. No tax pursuant to this subsection shall become effective unless the board of directors submits to the voters of the district, at a county or state general, primary or special election, a proposal to authorize the tax, and such tax shall become effective only after the majority of the voters voting on such tax approve such tax.

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

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

☐ YES

☐ NO

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

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

67.997. 1. The governing body of any county of the third classification without a township form of government and with more than eighteen thousand one hundred but fewer than eighteen 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~~ sections 144.010 to 144.527. The tax authorized in this section shall not exceed one-fourth of one percent, and shall be imposed solely for the purpose of funding senior services and youth programs provided by the county. One-half of all revenue collected under this section ~~[, less one-half the cost of collection,]~~ shall be used solely to fund any service or activity deemed necessary by the senior service tax commission established in this section, and one-half of all revenue collected under this section ~~[, less one-half the cost of collection,]~~ shall be used solely to fund all youth programs administered by an existing county community task force. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The 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 this section shall be in substantially the following form:

Shall _____ (insert the name of the county) impose a sales tax at a rate of _____ (insert rate of percent) percent, with half of the revenue from the tax, less one-half the cost of collection, to be used solely to fund senior services provided by the county and half of the revenue from the tax, less one-half the cost of collection, to be used solely to fund youth programs provided by the county?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you

are opposed to the question, place an "X" in the box opposite "NO".

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

3. ~~[On or after the effective date of any tax authorized under this section, the county which imposed the tax shall enter into an agreement with the director of the department of revenue for the purpose of collecting the tax authorized in this section. On or after the effective date of the tax the director of revenue shall be responsible for the administration, collection, enforcement, and operation of the tax, and]~~ Sections 32.085 ~~[and]~~ to 32.087 shall apply. 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 "Senior Services and Youth Programs Sales Tax Trust 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 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such county. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

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

5. All applicable provisions in sections 144.010 to ~~[144.525]~~ 144.527 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax~~], and all exemptions granted to agencies of government, organizations, and persons under sections 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required by sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax~~

1 and penalty shall be the same as that provided in sections 144.010 to 144.525].

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

5 Shall _____ (insert the name of the county) repeal the sales tax imposed at a rate of
6 _____ (insert rate of percent) percent for the purpose of funding senior services and
7 youth programs provided by the county?

8 ☐ YES ☐ NO

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

11
12 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
13 repeal, that repeal shall become effective ~~[on December thirty-first of the calendar year in which~~
14 ~~such repeal was approved]~~ as provided by subsection 19 of section 32.087. If a majority of the votes
15 cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales
16 tax authorized in this section shall remain effective until the question is resubmitted under this
17 section to the qualified voters and the repeal is approved by a majority of the qualified voters voting
18 on the question.

19 7. Whenever the governing body of any county that has adopted the sales tax authorized in
20 this section receives a petition, signed by ten percent of the registered voters of the county voting in
21 the last gubernatorial election, calling for an election to repeal the sales tax imposed under this
22 section, the governing body shall submit to the voters of the county a proposal to repeal the tax. If a
23 majority of the votes cast on the question by the qualified voters voting thereon are in favor of the
24 repeal, the repeal shall become effective ~~[on December thirty-first of the calendar year in which~~
25 ~~such repeal was approved]~~ as provided by subsection 19 of section 32.087. If a majority of the votes
26 cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales
27 tax authorized in this section shall remain effective until the question is resubmitted under this
28 section to the qualified voters and the repeal is approved by a majority of the qualified voters voting
29 on the question.

30 8. If the tax is repealed or terminated by any means, all funds remaining in the special trust
31 fund shall continue to be used solely for the designated purposes, and the county shall notify the
32 director of the department of revenue of the action ~~[at least thirty days]~~ before the effective date of
33 the repeal and the repeal shall be effective as provided by subsection 19 of section 32.087. The
34 director may order retention in the trust fund, for a period of one year, of two percent of the amount
35 collected after receipt of such notice to cover possible refunds or overpayment of the tax and to
36 redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has
37 elapsed after the effective date of abolition of the tax in such county, the director shall remit the
38 balance in the account to the county and close the account of that county. The director shall notify
39 each county of each instance of any amount refunded or any check redeemed from receipts due the
40 county.

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

46 67.1300. 1. The governing body of any of the contiguous counties of the third classification
47 without a township form of government enumerated in subdivisions (1) to (5) of this subsection or
48 in any county of the fourth classification acting as a county of the second classification, having a
49 population of at least forty thousand but less than forty-five thousand with a state university, and

1 adjoining a county of the first classification with part of a city with a population of three hundred
 2 fifty thousand or more inhabitants or a county of the third classification with a township form of
 3 government and with a population of at least eight thousand but less than eight thousand four
 4 hundred inhabitants or a county of the third classification with more than fifteen townships having a
 5 population of at least twenty-one thousand inhabitants or a county of the third classification without
 6 a township form of government and with a population of at least seven thousand four hundred but
 7 less than eight thousand inhabitants or any county of the third classification with a population
 8 greater than three thousand but less than four thousand or any county of the third classification with
 9 a population greater than six thousand one hundred but less than six thousand four hundred or any
 10 county of the third classification with a population greater than six thousand eight hundred but less
 11 than seven thousand or any county of the third classification with a population greater than seven
 12 thousand eight hundred but less than seven thousand nine hundred or any county of the third
 13 classification with a population greater than eight thousand four hundred sixty but less than eight
 14 thousand five hundred or any county of the third classification with a population greater than nine
 15 thousand but less than nine thousand two hundred or any county of the third classification with a
 16 population greater than ten thousand five hundred but less than ten thousand six hundred or any
 17 county of the third classification with a population greater than twenty-three thousand five hundred
 18 but less than twenty-three thousand seven hundred or a county of the third classification with a
 19 population greater than thirty-three thousand but less than thirty-four thousand or a county of the
 20 third classification with a population greater than twenty thousand eight hundred but less than
 21 twenty-one thousand or a county of the third classification with a population greater than fourteen
 22 thousand one hundred but less than fourteen thousand five hundred or a county of the third
 23 classification with a population greater than twenty thousand eight hundred fifty but less than
 24 twenty-two thousand or a county of the third classification with a population greater than thirty-nine
 25 thousand but less than forty thousand or a county of the third classification with a township form of
 26 organization and a population greater than twenty-eight thousand but less than twenty-nine thousand
 27 or a county of the third classification with a population greater than fifteen thousand but less than
 28 fifteen thousand five hundred or a county of the third classification with a population greater than
 29 eighteen thousand but less than nineteen thousand seventy or a county of the third classification with
 30 a population greater than thirteen thousand nine hundred but less than fourteen thousand four
 31 hundred or a county of the third classification with a population greater than twenty-seven thousand
 32 but less than twenty-seven thousand five hundred or a county of the first classification without a
 33 charter form of government and a population of at least eighty thousand but not greater than eighty-
 34 three thousand or a county of the third classification with a population greater than fifteen thousand
 35 but less than fifteen thousand nine hundred without a township form of government which does not
 36 adjoin any county of the first, second or fourth classification or a county of the third classification
 37 with a population greater than twenty-three thousand but less than twenty-five thousand without a
 38 township form of government which does not adjoin any county of the second or fourth
 39 classification and does adjoin a county of the first classification with a population greater than one
 40 hundred twenty thousand but less than one hundred fifty thousand or in any county of the fourth
 41 classification acting as a county of the second classification, having a population of at least forty-
 42 eight thousand or any governing body of a municipality located in any of such counties may impose,
 43 by ordinance or order, a sales tax on all retail sales made in such county or municipality which are
 44 subject to taxation pursuant to the provisions of sections 144.010 to ~~144.525~~ 144.527:

45 (1) A county with a population of at least four thousand two hundred inhabitants but not
 46 more than four thousand five hundred inhabitants;

47 (2) A county with a population of at least four thousand seven hundred inhabitants but not
 48 more than four thousand nine hundred inhabitants;

49 (3) A county with a population of at least seven thousand three hundred inhabitants but not

1 more than seven thousand six hundred inhabitants;

2 (4) A county with a population of at least ten thousand one hundred inhabitants but not more
3 than ten thousand three hundred inhabitants; and

4 (5) A county with a population of at least four thousand three hundred inhabitants but not
5 more than four thousand five hundred inhabitants.

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

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

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

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

19 ☐ YES

☐ NO

20
21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
22 the proposal, then the ordinance or order and any amendments thereto shall be in effect ~~[on the first~~
23 ~~day of the second quarter after the director of revenue receives notice of adoption of the tax]~~ as
24 provided by subsection 19 of section 32.087. If a majority of the votes cast by the qualified voters
25 voting are opposed to the proposal, then the governing body of the county or municipality shall not
26 impose the sales tax authorized in this section until the governing body of the county or
27 municipality resubmits another proposal to authorize the governing body of the county or
28 municipality to impose the sales tax authorized by this section and such proposal is approved by a
29 majority of the qualified voters voting thereon; however no such proposal shall be resubmitted to the
30 voters sooner than twelve months from the date of the submission of the last such proposal.

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

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

40 7. All sales taxes collected by the director of revenue pursuant to this section on behalf of
41 any county or municipality, ~~[less one percent for cost of collection which shall be deposited in the~~
42 ~~state's general revenue fund after payment of premiums for surety bonds as provided in section~~
43 ~~32.087,]~~ shall be deposited in a special trust fund, which is hereby created, to be known as the
44 "Local Economic Development Sales Tax Trust Fund".

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

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

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

11. If any county or municipality abolishes the tax, the county or municipality shall notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal and the repeal shall be effective as provided by subsection 19 of section 32.087. The director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county or municipality, the director of revenue shall remit the balance in the account to the county or municipality and close the account of that county or municipality. The director of revenue shall notify each county or municipality of each instance of any amount refunded or any check redeemed from receipts due the county or municipality.

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

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

- (1) Operations of economic development or community development offices, including the salaries of employees;
- (2) Provision of training for job creation or retention;
- (3) Provision of infrastructure and sites for industrial development or for public infrastructure projects; and
- (4) Refurbishing of existing structures and property relating to community development.

67.1303. 1. The governing body of any home rule city with more than one hundred fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred inhabitants, any home rule city with more than forty-five thousand five hundred but less than forty-five thousand nine hundred inhabitants and the governing body of any city within any county of the first classification with more than one hundred four thousand six hundred but less than one hundred four thousand seven hundred inhabitants and the governing body of any county of the third classification without a township form of government and with more than forty thousand eight hundred but less than forty thousand nine hundred inhabitants or any city within such county may impose, by order or ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax under ~~[chapter 144]~~ sections 144.010 to 144.527. In addition, the governing body of any county of the first classification with more than eighty-five thousand nine hundred but less than eighty-six thousand inhabitants or the governing body of any home rule city with more than seventy-three thousand but less than seventy-five thousand inhabitants may impose, by order or ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax under ~~[chapter 144]~~ sections 144.010 to 144.527. The tax authorized in this section shall not be more than one-half of one percent. The order or ordinance imposing the tax shall not become effective unless the

governing body of the city or county submits to the voters of the city or county at a state general or primary election a proposal to authorize the governing body to impose a tax under this section. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

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

Shall _____ (insert the name of the city or county) impose a sales tax at a rate of _____ (insert rate of percent) percent for economic development purposes?
☐ YES ☐ NO

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

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

- (1) Acquisition of land;
- (2) Installation of infrastructure for industrial or business parks;
- (3) Improvement of water and wastewater treatment capacity;
- (4) Extension of streets;
- (5) Providing matching dollars for state or federal grants;
- (6) Marketing;
- (7) Construction and operation of job training and educational facilities; and
- (8) Providing grants and low-interest loans to companies for job training, equipment

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

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

5. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city or county for erroneous payments in the trust fund and credited to any city or county for erroneous payments and overpayments made and may redeem dishonored checks and drafts deposited to the credit of such counties. If any city or county abolishes the tax authorized under this section, the repeal of such tax shall become effective as provided by subsection 19 of section 32.087. Each city or county shall notify the director of revenue prior to the effective date of the expiration of the sales tax authorized by this section and the repeal shall be effective as provided by subsection 19 of section 32.087. The director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed from the date of expiration of the tax authorized by this section in such city or county, the director of

1 revenue shall remit the balance in the account to the city or county and close the account of that city
 2 or county. The director of revenue shall notify each city or county of each instance of any amount
 3 refunded or any check redeemed from receipts due the city or county.

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

6 (1) Two members shall be appointed by the school boards whose districts are included
 7 within any economic development plan or area funded by the sales tax authorized in this section.

8 Such members shall be appointed in any manner agreed upon by the affected districts;

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

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

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

16 (5) In each city, two members shall be appointed by the governing body of the county in
 17 which the city is located. In each county, two members shall be appointed by the governing body of
 18 the county. At the option of the members appointed by a city or county the members who are
 19 appointed by the school boards and other taxing districts may serve on the board for a term to
 20 coincide with the length of time an economic development project, plan, or designation of an
 21 economic development area is considered for approval by the board, or for the definite terms as
 22 provided in this subsection. If the members representing school districts and other taxing districts
 23 are appointed for a term coinciding with the length of time an economic development project, plan,
 24 or area is approved, such term shall terminate upon final approval of the project, plan, or designation
 25 of the area by the governing body of the city or county. If any school district or other taxing
 26 jurisdiction fails to appoint members of the board within thirty days of receipt of written notice of a
 27 proposed economic development plan, economic development project, or designation of an
 28 economic development area, the remaining members may proceed to exercise the power of the
 29 board. Of the members first appointed by the city or county, three shall be designated to serve for
 30 terms of two years, three shall be designated to serve for a term of three years, and the remaining
 31 members shall be designated to serve for a term of four years from the date of such initial
 32 appointments. Thereafter, the members appointed by the city or county shall serve for a term of four
 33 years, except that all vacancies shall be filled for unexpired terms in the same manner as were the
 34 original appointments.

35 ~~[6.]~~ 7. The board, subject to approval of the governing body of the city or county, shall
 36 develop economic development plans, economic development projects, or designations of an
 37 economic development area, and shall hold public hearings and provide notice of any such hearings.
 38 The board shall vote on all proposed economic development plans, economic development projects,
 39 or designations of an economic development area, and amendments thereto, within thirty days
 40 following completion of the hearing on any such plan, project, or designation, and shall make
 41 recommendations to the governing body within ninety days of the hearing concerning the adoption
 42 of or amendment to economic development plans, economic development projects, or designations
 43 of an economic development area.

44 ~~[7.]~~ 8. The board shall report at least annually to the governing body of the city or county
 45 on the use of the funds provided under this section and on the progress of any plan, project, or
 46 designation adopted under this section.

47 ~~[8.]~~ 9. The governing body of any city or county that has adopted the sales tax authorized in
 48 this section may submit the question of repeal of the tax to the voters on any date available for
 49 elections for the city or county. The ballot of submission shall be in substantially the following

1 form:

2 Shall _____ (insert the name of the city or county) repeal the sales tax imposed at a
3 rate of _____ (insert rate of percent) percent for economic development purposes?

4 ☐ YES ☐ NO

5
6 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
7 effective ~~[on December thirty-first of the calendar year in which such repeal was approved]~~ as
8 provided by subsection 19 of section 32.087. If a majority of the votes cast on the question by the
9 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section
10 shall remain effective until the question is resubmitted under this section to the qualified voters of
11 the city or county, and the repeal is approved by a majority of the qualified voters voting on the
12 question.

13 ~~[9.]~~ 10. Whenever the governing body of any city or county that has adopted the sales tax
14 authorized in this section receives a petition, signed by ten percent of the registered voters of the
15 city or county voting in the last gubernatorial election, calling for an election to repeal the sales tax
16 imposed under this section, the governing body shall submit to the voters a proposal to repeal the
17 tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
18 of the repeal, that repeal shall become effective ~~[on December thirty-first of the calendar year in~~
19 ~~which such repeal was approved]~~ as provided by subsection 19 of section 32.087. If a majority of
20 the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then
21 the tax shall remain effective until the question is resubmitted under this section to the qualified
22 voters and the repeal is approved by a majority of the qualified voters voting on the question. If the
23 city or county abolishes the tax, the city or county shall notify the director of revenue of the action
24 at least one hundred twenty days prior to the effective date of the repeal.

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

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

34 67.1305. 1. As used in this section, the term "city" shall mean any incorporated city, town,
35 or village.

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

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

49 Shall _____ (insert the name of the city or county) impose a sales tax at a rate of

_____ (insert rate of percent) percent for economic development purposes?

☐ YES

☐ NO

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

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

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

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

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

8. If any county or municipality abolishes the tax, the city or county shall notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal and the repeal shall be effective as provided by subsection 19 of section 32.087. The director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city or county, the director of revenue shall remit the balance in the account to the city or county and close the account of that city or county. The director of revenue shall notify each city or county of each instance of any amount refunded or any check redeemed from receipts due the city or county.

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

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

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

1 (a) Acquisition of land;
 2 (b) Installation of infrastructure for industrial or business parks;
 3 (c) Improvement of water and wastewater treatment capacity;
 4 (d) Extension of streets;
 5 (e) Public facilities directly related to economic development and job creation; and
 6 (f) Providing matching dollars for state or federal grants relating to such long-term projects.
 7 (3) The remaining revenue generated by the tax authorized in this section may be used for,
 8 but shall not be limited to, the following:

9 (a) Marketing;
 10 (b) Providing grants and loans to companies for job training, equipment acquisition, site
 11 development, and infrastructures;
 12 (c) Training programs to prepare workers for advanced technologies and high skill jobs;
 13 (d) Legal and accounting expenses directly associated with the economic development
 14 planning and preparation process;
 15 (e) Developing value-added and export opportunities for Missouri agricultural products.

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

21 12. (1) Any city or county imposing the tax authorized in this section shall establish an
 22 economic development tax board. The volunteer board shall receive no compensation or operating
 23 budget.

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

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

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

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

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

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

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

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

45 Of the members initially appointed, three shall be designated to serve for terms of two years, except
 46 that when a nine-member board is designated, seven of the members initially appointed shall be
 47 designated to serve for terms of two years, and the remaining members shall be designated to serve
 48 for a term of four years from the date of such initial appointments. Thereafter, the members
 49 appointed shall serve for a term of four years, except that all vacancies shall be filled for unexpired

1 terms in the same manner as were the original appointments.

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

9 13. The board, subject to approval of the governing body of the city or county, shall
10 consider economic development plans, economic development projects, or designations of an
11 economic development area, and shall hold public hearings and provide notice of any such hearings.
12 The board shall vote on all proposed economic development plans, economic development projects,
13 or designations of an economic development area, and amendments thereto, within thirty days
14 following completion of the hearing on any such plan, project, or designation, and shall make
15 recommendations to the governing body within ninety days of the hearing concerning the adoption
16 of or amendment to economic development plans, economic development projects, or designations
17 of an economic development area. The governing body of the city or county shall have the final
18 determination on use and expenditure of any funds received from the tax imposed under this section.

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

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

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

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

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

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

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

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

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

46 (a) Infrastructure improvements;

47 (b) Land and/or buildings;

48 (c) Machinery and equipment;

49 (d) Job training investments;

- (e) Direct business incentives;
- (f) Marketing;
- (g) Administration and legal expenses; and
- (h) Other expenditures.

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

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

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

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

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

67.1545. 1. Any district formed as a political subdivision may impose by resolution a district sales and use tax on all retail sales made in such district which are subject to taxation pursuant to sections 144.010 to ~~[144.525]~~ 144.527, except sales of motor vehicles, trailers, boats ~~[or], outboard motors [and sales to or by public utilities and providers of communications, cable, or video services], electricity, piped natural or artificial gas, or other fuels delivered by the seller~~. Any sales and use tax imposed pursuant to this section may be imposed in increments of one-eighth of one percent, up to a maximum of one percent. Such district sales and use tax may be imposed for any district purpose designated by the district in its ballot of submission to its qualified voters; except that, no resolution adopted pursuant to this section shall become effective unless the board of directors of the district submits to the qualified voters of the district, by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this section. If a majority of the votes cast by the qualified voters on the proposed sales tax are in favor of the sales tax, then the resolution is adopted. If a majority of the votes cast by the qualified voters are opposed to the sales tax, then the resolution is void.

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

Shall the _____ (insert name of district) Community Improvement District impose a

community improvement districtwide sales and use tax at the maximum rate of _____ (insert amount) for a period of _____ (insert number) years from the date on which such tax is first imposed for the purpose of providing revenue for _____ (insert general description of the purpose)?

☐ 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".

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

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

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

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

~~7.]~~ The penalties provided in sections 144.010 to ~~[144.525]~~ 144.527 shall apply to violations of this section.

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

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

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

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

67.1712. 1. The governing body of any county located within the proposed metropolitan district is hereby authorized to impose by ordinance a one-tenth of one cent sales tax on all retail sales subject to taxation pursuant to sections 144.010 to ~~[144.525]~~ 144.527 for the purpose of

1 funding the creation, operation and maintenance of a metropolitan park and recreation district.

2 2. In addition to the tax authorized in subsection 1 of this section, the governing body of any
3 county located within the metropolitan district as of January 1, 2012, is authorized to impose by
4 ordinance an incremental sales tax of up to three-sixteenths of one cent on all retail sales subject to
5 taxation under sections 144.010 to [144.525] 144.527 for the purpose of funding the operation and
6 maintenance of the metropolitan park and recreation district. Such incremental sales tax shall not be
7 implemented unless approved by the voters of the county with the largest population within the
8 district and at least one other such county under subsection 2 of section 67.1715.

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

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

23 67.1775. 1. The governing body of a city not within a county, or any county of this state
24 may, after voter approval under this section, levy a sales tax not to exceed one-quarter of a cent in
25 the county or city, or city not within a county, on all retail sales made in the city or county that are
26 subject to sales tax under sections 144.010 to 144.527 for the purpose of providing services
27 described in section 210.861, including counseling, family support, and temporary residential
28 services to persons nineteen years of age or less. The question shall be submitted to the qualified
29 voters of the county or city, or city not within a county, at a county or city or state general, primary
30 or special election upon the motion of the governing body of the county or city, or city not within a
31 county or upon the petition of eight percent of the qualified voters of the county or city, or city not
32 within a county, determined on the basis of the number of votes cast for governor in such county at
33 the last gubernatorial election held prior to the filing of the petition. The election officials of the
34 county or city, or city not within a county, shall give legal notice as provided in chapter 115. The
35 question shall be submitted in substantially the following form:

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

41 ☐ YES

42 ☐ NO

43 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
44 the question, then the ordinance or order and any amendments thereto shall be in effect ~~[on the first~~
45 ~~day of the second calendar quarter after the director receives notification of the local sales tax]~~ as
46 provided by subsection 19 of section 32.087. If a question receives less than the required majority,
47 then the governing authority of the city or county, or city not within a county, shall have no power to
48 impose the sales tax unless and until the governing authority of the city or county, or city not within
49 a county, has submitted another question to authorize the imposition of the sales tax authorized by

1 this section and such question is approved by the required majority of the qualified voters voting
2 thereon. However, in no event shall a question under this section be submitted to the voters sooner
3 than twelve months from the date of the last question under this section.

4 2. After the effective date of any tax imposed under the provisions of this section, the
5 director of revenue shall perform all functions incident to the administration, collection,
6 enforcement, and operation of the tax and the director of revenue shall collect in addition to the
7 sales tax for the state of Missouri the additional tax authorized under the authority of this section.
8 The tax imposed under this section and the tax imposed under the sales tax law of the state of
9 Missouri shall be collected together and reported upon such forms and under such administrative
10 rules and regulations as may be prescribed by the director of revenue.

11 3. All sales taxes collected by the director of revenue under this section on behalf of any city
12 or county, or city not within a county~~], less one percent for the cost of collection, which shall be~~
13 ~~deposited in the state's general revenue fund after payment of premiums for surety bonds as~~
14 ~~provided in section 32.087,]~~ shall be deposited with the state treasurer in a special fund, which is
15 hereby created, to be known as the "Community Children's Services Fund". ~~[The moneys in the city~~
16 ~~or county, or city not within a county, community children's services fund shall not be deemed to be~~
17 ~~state funds and shall not be commingled with any funds of the state.]~~ The director of revenue shall
18 keep accurate records of the amount of money in the fund which was collected in each city or
19 county, or city not within a county, imposing a sales tax under this section, and the records shall be
20 open to the inspection of officers of each city or county, or city not within a county, and the general
21 public. Not later than the tenth day of each month, the director of revenue shall distribute all
22 moneys deposited in the fund during the preceding month by distributing to the city or county
23 treasurer, or the treasurer of a city not within a county, or such other officer as may be designated by
24 a city or county ordinance or order, or ordinance or order of a city not within a county, of each city
25 or county, or city not within a county, imposing the tax authorized by this section, the sum, as
26 certified by the director of revenue, due the city or county.

27 4. The director of revenue may authorize the state treasurer to make refunds from the
28 amounts in the fund and credited to any city or county, or city not within a county, for erroneous
29 payments and overpayments made, and may redeem dishonored checks and drafts deposited to the
30 credit of such counties. Each city or county, or city not within a county, shall notify the director of
31 revenue ~~[at least ninety days]~~ prior to the effective date of the expiration of the sales tax authorized
32 by this section and the repeal shall be effective as provided by subsection 19 of section 32.087. The
33 director of revenue may order retention in the fund, for a period of one year, of two percent of the
34 amount collected after receipt of such notice to cover possible refunds or overpayment of such tax
35 and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year
36 has elapsed after the date of expiration of the tax authorized by this section in such city not within a
37 county or such city or county, the director of revenue shall remit the balance in the account to the
38 city or county, or city not within a county, and close the account of that city or county, or city not
39 within a county. The director of revenue shall notify each city or county, or city not within a county,
40 of each instance of any amount refunded or any check redeemed from receipts due the city or
41 county.

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

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

49 67.1959. 1. The board, by a majority vote, may submit to the residents of such district a tax

of not more than one percent on all retail sales, except sales of ~~[food as defined in section 144.014, sales of] new or used motor vehicles, trailers, boats, or other outboard motors[, all utilities, telephone and wireless services, and sales of funeral services,]~~ made on or after January 1, 2022, within the district which are subject to taxation pursuant to the provisions of sections 144.010 to ~~[144.525]~~ 144.527. Upon the written request of the board to the election authority of the county in which a majority of the area of the district is situated, such election authority shall submit a proposition to the residents of such district at a municipal or statewide primary or general election, or at a special election called for that purpose. Such election authority shall give legal notice as provided in chapter 115.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(9) Any county of the third classification without a township form of government and with

1 more than nineteen thousand three hundred but less than nineteen thousand four hundred
2 inhabitants;

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

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

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

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

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

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

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

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

23 (3) The name of the proposed district.

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

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

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

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

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

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

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

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

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

42 6. Following the hearing, if the governing body of each county located within the proposed
43 district decides to establish the proposed district, it shall adopt an order to that effect; if the
44 governing body of any county located within the proposed district decides to not establish the
45 proposed district, the boundaries of the proposed district shall not include that county. The order
46 shall contain the following:

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

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

(3) The name of the district;

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

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

7. A district established pursuant to this section may, at a general, primary, or special election, submit to the qualified voters within the district boundaries a sales tax of one-fourth of one percent, for a period not to exceed twenty-five years, on all retail sales within the district, which are subject to taxation pursuant to sections 144.010 to ~~144.525~~ 144.527, to fund the acquisition, construction, maintenance, operation, improvement, and promotion of an exhibition center and recreational facilities. The ballot of submission shall be in substantially the following form:

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

☐ 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 in the portion of any county that is part of the proposed district favor the proposal, then the sales tax shall become effective in that portion of the county ~~[that is part of the proposed district on the first day of the first calendar quarter immediately following the election]~~ as provided by subsection 19 of section 32.087. If a majority of the votes cast in the portion of a county that is a part of the proposed district oppose the proposal, then that portion of such county shall not impose the sales tax authorized in this section until after the county governing body has submitted another such sales tax proposal and the proposal is approved by a majority of the qualified voters voting thereon. However, if a sales tax proposal is not approved, the governing body of the county shall not resubmit a proposal to the voters pursuant to this section sooner than twelve months from the date of the last proposal submitted pursuant to this section. If the qualified voters in two or more counties that have contiguous districts approve the sales tax proposal, the districts shall combine to become one district.

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

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

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

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

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

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

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

14 (4) To borrow money and incur indebtedness and evidence the same by certificates, notes,
15 or debentures, to issue bonds and use any one or more lawful funding methods the district may
16 obtain for its purposes at such rates of interest as the district may determine. Any bonds, notes, and
17 other obligations issued or delivered by the district may be secured by mortgage, pledge, or deed of
18 trust of any or all of the property and income of the district. Every issue of such bonds, notes, or
19 other obligations shall be payable out of property and revenues of the district and may be further
20 secured by other property of the district, which may be pledged, assigned, mortgaged, or a security
21 interest granted for such payment, without preference or priority of the first bonds issued, subject to
22 any agreement with the holders of any other bonds pledging any specified property or revenues.
23 Such bonds, notes, or other obligations shall be authorized by resolution of the district board, and
24 shall bear such date or dates, and shall mature at such time or times, but not in excess of thirty years,
25 as the resolution shall specify. Such bonds, notes, or other obligations shall be in such
26 denomination, bear interest at such rate or rates, be in such form, either coupon or registered, be
27 issued as current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or
28 zero coupon bonds, be issued in such manner, be payable in such place or places, and be subject to
29 redemption as such resolution may provide, notwithstanding section 108.170. The bonds, notes, or
30 other obligations may be sold at either public or private sale, at such interest rates, and at such price
31 or prices as the district shall determine;

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

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

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

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

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

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

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

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

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

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

~~[12.]~~ 13. Any sales tax imposed pursuant to this section shall not extend past the initial term approved by the voters unless an extension of the sales tax is submitted to and approved by the qualified voters in each county in the manner provided in this section. Each extension of the sales tax shall be for a period not to exceed twenty years. The ballot of submission for the extension shall be in substantially the following form:

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

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

~~[13.]~~ 14. Once the sales tax authorized by this section is abolished or terminated by any means, all funds remaining in the trust fund shall be used solely for the purposes approved in the ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while the district has any financing or other obligations outstanding; provided that any new financing,

debt, or other obligation or any restructuring or refinancing of an existing debt or obligation incurred more than ten years after voter approval of the sales tax provided in this section or more than ten years after any voter-approved extension thereof shall not cause the extension of the sales tax provided in this section or cause the final maturity of any financing or other obligations outstanding to be extended. Any funds in the trust fund which are not needed for current expenditures may be invested by the district in the securities described in subdivisions (1) to (12) of subsection 1 of section 30.270 or repurchase agreements secured by such securities. If the district abolishes the sales tax, the district shall notify the director of revenue of the action ~~[at least ninety days]~~ before the effective date of the repeal, and the repeal shall be effective as provided by subsection 19 of section 32.087. The director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the sales tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the sales tax in the district, the director of revenue shall remit the balance in the account to the district and close the account of the district. The director of revenue shall notify the district of each instance of any amount refunded or any check redeemed from receipts due the district.

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

67.2030. 1. The governing authority of any city of the fourth classification with more than one thousand six hundred but less than one thousand seven hundred inhabitants and located in any county of the first classification with more than seventy-three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount not to exceed one-half of one percent on all retail sales made in such city which are subject to taxation pursuant to sections 144.010 to ~~[144.525]~~ 144.527 for the promotion of tourism in such city. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to this section shall be effective unless the governing authority of the city submits to the qualified voters of the city, at any municipal or state general, primary, or special election, a proposal to authorize the governing authority of the city to impose a tax.

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

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

☐ 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 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall be in effect ~~[on the first day of the first calendar quarter immediately following notification to the director of the department~~

of revenue of the election approving the proposal] as provided by subsection 19 of section 32.087. If a proposal receives less than the required majority, then the governing authority of the city shall have no power to impose the sales tax unless and until the governing authority of the city has submitted another proposal to authorize the imposition of the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section.

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

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

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

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

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

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

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

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

(3) The governing authority of a city repealing a tax pursuant to this section shall notify the director of revenue of the action ~~[at least forty-five days before]~~ prior to the effective date of the repeal and the repeal shall be effective as provided by subsection 19 of section 32.087. The director of revenue may order retention in any trust fund created in the state treasury associated with the tax, for a period of one year, of two percent of the amount collected after receipt of such notice to cover refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of repeal of the tax in the city, the director of revenue shall remit the balance in the trust fund to the city and close the account of that city. The director of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

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

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

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

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

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

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

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

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

5. The property owners, when assembled, shall organize by the election of a temporary

1 chairman and secretary of the meeting who shall conduct the election. An election shall be
 2 conducted for each subdistrict, with the eligible property owners voting in that subdistrict. At the
 3 election, each acre of real property within the subdistrict shall represent one share, and each owner,
 4 including corporations and other entities, may have one vote in person or for every acre of real
 5 property owned by such person within the subdistrict. Each voter which is not an individual shall
 6 determine how to cast its vote as provided for in its articles of incorporation, articles of organization,
 7 articles of partnership, bylaws, or other document which sets forth an appropriate mechanism for the
 8 determination of the entity's vote. If a voter has no such mechanism, then its vote shall be cast as
 9 determined by a majority of the persons who run the day-to-day affairs of the voter. The results of
 10 the meeting shall be certified by the temporary chairman and secretary to the municipal clerk if the
 11 district is established by a municipality described in this section, or to the circuit clerk if the district
 12 is established by a circuit court.

13 6. Successor boards shall be appointed or elected, depending upon the presence or absence
 14 of resident registered voters, by the mayor or chairman of a city, town, or village described in this
 15 section, or the property owners as set forth above; provided, however, that elections held by the
 16 property owners after the initial board is elected shall be certified to the municipal clerk of the city,
 17 town, or village where the district is located and the board of directors of the district.

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

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

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

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

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

31 9. Within thirty days after the selection of the initial directors, the board shall meet. At its
 32 first meeting and annually thereafter the board shall elect a chairman from its members.

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

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

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

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

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

49 15. In addition to all other powers granted by sections 67.2500 to 67.2530, the district shall

1 have the following general powers:

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

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

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

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

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

14 (6) To collect taxes and other revenues;

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

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

21 (9) To provide for the election or appointment of officers, including a chairman, treasurer,
22 and secretary. Officers shall not be required to be residents of the district, and one officer may hold
23 more than one office;

24 (10) To hire and retain agents, employees, engineers, and attorneys;

25 (11) To enter into entertainment contracts binding the district and artists, agencies, or
26 performers, management contracts, contracts relating to the booking of entertainment and the sale of
27 tickets, and all other contracts which relate to the purposes of the district;

28 (12) To contract with a local government, a corporation, partnership, or individual regarding
29 funding, promotion, planning, designing, constructing, improving, maintaining, or operating a
30 project or to assist in such activity;

31 (13) To contract for transfer to a city, town, or village such district facilities and
32 improvements free of cost or encumbrance on such terms set forth by contract;

33 (14) To exercise such other powers necessary or convenient for the district to accomplish its
34 purposes which are not inconsistent with its express powers.

35 16. A district may at any time authorize or issue notes, bonds, or other obligations for any of
36 its powers or purposes. Such notes, bonds, or other obligations:

37 (1) Shall be in such amounts as deemed necessary by the district, including costs of issuance
38 thereof;

39 (2) Shall be payable out of all or any portion of the revenues or other assets of the district;

40 (3) May be secured by any property of the district which may be pledged, assigned,
41 mortgaged, or otherwise encumbered for payment;

42 (4) Shall be authorized by resolution of the district, and if issued by the district, shall bear
43 such date or dates, and shall mature at such time or times, but not in excess of forty years, as the
44 resolution shall specify;

45 (5) Shall be in such denomination, bear interest at such rates, be in such form, be issued as
46 current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or zero
47 coupon bonds, be issued in such manner, be payable in such place or places and subject to
48 redemption as such resolution may provide; and

49 (6) May be sold at either public or private sale, at such interest rates, and at such price or

1 prices as the district shall determine.

2
3 The provisions of this subsection are applicable to the district notwithstanding the provisions of
4 section 108.170.

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

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

20 3. Any district may by resolution impose a district sales tax of up to one-half of one percent
21 on all retail sales made in such district that are subject to taxation pursuant to the provisions of
22 sections 144.010 to ~~[144.525]~~ 144.527. Upon voter approval, and receiving the necessary
23 certifications from the governing body of the municipality in which the district is located, or from
24 the circuit court if the district was formed by the circuit court, the board of directors shall have the
25 power to impose a sales tax at its first meeting, or any meeting thereafter. Voter approval of the
26 question of the imposing sales tax shall be in accordance with section 67.2520. ~~[The sales tax shall
27 become effective in those subdistricts that approve the sales tax on the first day of the first calendar
28 quarter immediately following the passage of a resolution by the board of directors imposing the
29 sales tax.~~

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

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

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

45 [7.] 5. The sales tax may be imposed at a rate of up to one-half of one percent on the
46 receipts from the sale at retail of all ~~[tangible personal property or taxable services]~~ sales at retail
47 within the district adopting such tax, if such property and services are subject to taxation by the state
48 of Missouri pursuant to the provisions of sections 144.010 to ~~[144.525]~~ 144.527. Any district sales
49 tax imposed pursuant to this section shall be imposed at a rate that shall be uniform throughout the

1 subdistricts approving the sales tax.

2 ~~[8. The resolution imposing the sales tax pursuant to this section shall impose upon all~~
 3 ~~sellers a tax for the privilege of engaging in the business of selling tangible personal property or~~
 4 ~~rendering taxable services at retail to the extent and in the manner provided in sections 144.010 to~~
 5 ~~144.525 and the rules and regulations of the director of revenue issued pursuant thereto; except that~~
 6 ~~the rate of the tax shall be the rate imposed by the resolution as the sales tax and the tax shall be~~
 7 ~~reported and returned to and collected by the district.~~

8 ~~9. (1) On and after the effective date of any sales tax imposed pursuant to this section, the~~
 9 ~~district shall perform all functions incident to the administration, collection, enforcement, and~~
 10 ~~operation of the tax. The sales tax imposed pursuant to this section shall be collected and reported~~
 11 ~~upon such forms and under such administrative rules and regulations as may be prescribed by the~~
 12 ~~district.~~

13 ~~——(2)~~

14 6. After the effective date of any tax imposed under the provisions of this section, the
 15 director of revenue shall perform all functions incident to the administration, collection,
 16 enforcement, and operation of the tax and collect, in addition to the sales tax for the state of
 17 Missouri, the additional tax authorized under the authority of this section. The tax imposed under
 18 this section and the tax imposed under the sales tax law of the state of Missouri shall be collected
 19 together and reported upon such forms and under such administrative rules and regulations as may
 20 be prescribed by the director of revenue.

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

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

31 ~~10. (1) All applicable provisions contained in sections 144.010 to 144.525 governing the~~
 32 ~~state sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality~~
 33 ~~provision, shall apply to the collection of the tax imposed by this section, except as modified in this~~
 34 ~~section.~~

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

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

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

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

49 ~~——(6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all retail~~

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

—(7)] 8. Subsequent to the initial approval by the voters and implementation of a sales tax in the district, the rate of the sales tax may be increased, but not to exceed a rate of one-half of one percent on retail sales made in the district that are subject to sales tax under sections 144.010 to 144.527 as provided in this subsection. The election shall be conducted in accordance with section 67.2520; provided, however, that the district board of directors may place the question of the increase of the sales tax before the voters of the district by resolution, and the municipal clerk of the city, town, or village which originally conducted the incorporation of the district, or the circuit clerk of the court which originally conducted the incorporation of the district, shall conduct the subsequent election. In subsequent elections, the election judges shall certify the election results to the district board of directors. The ballot of submission shall be in substantially the following form:

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

☐ 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 proposal by the qualified voters of the district voting thereon are in favor of the increase, the increase shall become effective ~~[December thirty-first of the calendar year in which such increase was approved]~~ as provided by subsection 19 of section 32.087.

[41.] 9. (1) There shall not be any election as provided for in this section while the district has any financing or other obligations outstanding.

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

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

☐ 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".

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

(3) If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon are in favor of repeal, that repeal shall become effective ~~[December thirty-first of the~~

~~calendar year in which such repeal was approved or after the repayment of the district's indebtedness, whichever occurs later]~~ as provided by subsection 19 of section 32.087. If the district abolishes the tax, the district shall notify the director of revenue of the action prior to the effective date of the repeal and the repeal shall be effective as provided by subsection 19 of section 32.087.

~~[42.]~~ 10. (1) At such time as the board of directors of the district determines that further operation of the district is not in the best interests of the inhabitants of the district, and that the district should dissolve, the board shall submit for a vote in an election held throughout the district the question of whether the district should be abolished. The question shall be submitted in substantially the following form:

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

☐ 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".

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

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

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

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

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

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

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

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

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

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

94.578. 1. In addition to the sales tax authorized in section 94.577, the governing body of any home rule city with more than one hundred fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred inhabitants is hereby authorized to impose, by order or

ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under ~~[chapter 144]~~ sections 144.010 to 144.527. The tax authorized in this section may be imposed at a rate of one-eighth, one-fourth, three-eighths, or one-half of one percent, but shall not exceed one-half of one percent, shall not be imposed for longer than three years, and shall be imposed solely for the purpose of funding the construction, operation, and maintenance of capital improvements in the city's center city. The governing body may issue bonds for the funding of such capital improvements, which will be retired by the revenues received from the sales tax authorized by this section. The order or ordinance shall not become effective unless the governing body of the city submits to the voters residing within the city at a state or municipal general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

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

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

☐ YES ☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective ~~[on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax]~~ as provided by subsection 19 of section 32.087. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question. In no case shall a tax be resubmitted to the qualified voters of the city sooner than twelve months from the date of the proposal under this section.

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

4. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of revenue of the action ~~[at least ninety days before]~~ prior to the effective date of the repeal, and the repeal shall be effective as provided by subsection 19 of section 32.087. The director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director of revenue shall remit the balance in the account to the city and close the account of that city. The director of revenue shall notify each city of each instance of any amount refunded.

5. The governing body of any city that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the

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

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

☐ YES

☐ NO

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

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

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

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

2. The sales tax may be imposed at a rate not to exceed one-half of one percent on ~~[the receipts from the sale at]~~ all retail ~~[of all tangible personal property or taxable services at retail]~~ sales within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to ~~[144.525]~~ 144.527.

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

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

territory or abolished in the detached territory on the effective date of the change of the city boundary] Except as modified by this section, all provisions of sections 32.085 to 32.087 shall apply to the tax imposed under this section.

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

2. Any sales tax approved under this section shall be imposed on ~~[the receipts from the sale at] all retail [of all tangible personal property or taxable services]~~ sales within the city or county adopting the tax, if such property and services are subject to taxation by the state of Missouri under sections 144.010 to ~~[144.525]~~ 144.527.

3. The ballot of submission shall contain, but need not be limited to, the following language:
Shall the county/city of _____ (county's or city's name) impose a county/city-wide sales tax of _____ percent for the purpose of providing a source of funds for public transportation purposes?

☐ YES

☐ NO

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

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

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

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

from the county public transit sales tax trust fund shall be by an appropriation act to be enacted by the governing body of each such county or city not within a county.

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

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

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

94.705. 1. Any city may by a majority vote of its governing body impose a sales tax on all retail sales made in the city that are subject to sales tax under sections 144.010 to 144.527 for transportation purposes enumerated in sections 94.700 to 94.755, and issue bonds for transportation purposes which shall be retired by the revenues received from the sales tax authorized by this section. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law. No ordinance imposing a sales tax pursuant to the provisions of this section shall become effective unless the council or other governing body submits to the voters of the city, at a city or state general, primary, or special election, a proposal to authorize the council or other governing body of the city to impose such a sales tax and, if such tax is to be used to retire bonds authorized pursuant to this section, to authorize such bonds and their retirement by such tax; except that no vote shall be required in any city that imposed and collected such tax under sections 94.600 to 94.655, before January 5, 1984. The ballot of the submission shall contain, but is not limited to, the following language:

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

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

☐ 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";

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

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

☐ 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".

1 If a majority of the votes cast on the proposal, provided in subdivision (1) of this subsection, by the
 2 qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments
 3 thereto shall be in effect as provided by subsection 19 of section 32.087. If the four-sevenths
 4 majority of the votes, as required by the Missouri Constitution, Article VI, Section 26, cast on the
 5 proposal, provided in subdivision (2) of this subsection to issue bonds and impose a sales tax to
 6 retire such bonds, by the qualified voters voting thereon are in favor of the proposal, then the
 7 ordinance and any amendments thereto shall be in effect as provided by subsection 19 of section
 8 32.087. If a majority of the votes cast on the proposal, as provided in subdivision (1) of this
 9 subsection, by the qualified voters voting thereon are opposed to the proposal, then the council or
 10 other governing body of the city shall have no power to impose the tax authorized in subdivision (1)
 11 of this subsection unless and until the council or other governing body of the city submits another
 12 proposal to authorize the council or other governing body of the city to impose the tax and such
 13 proposal is approved by a majority of the qualified voters voting thereon. If more than three-
 14 sevenths of the votes cast by the qualified voters voting thereon are opposed to the proposal, as
 15 provided in subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such
 16 bonds, then the council or other governing body of the city shall have no power to issue any bonds
 17 or to impose the tax authorized in subdivision (2) of this subsection unless and until the council or
 18 other governing body of the city submits another proposal to authorize the council or other
 19 governing body of the city to issue such bonds or impose the tax to retire such bonds and such
 20 proposal is approved by four-sevenths of the qualified voters voting thereon.

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

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

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

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

39 5. Except as modified by this section, all provisions of sections 32.085 to 32.087 shall apply
 40 to the tax imposed under this section."; and

41
 42 Further amend said bill, Page 17, Section 143.171, Line 40, by inserting after all of said section and
 43 line the following:

44
 45 "143.177. 1. This section shall be known and may be cited as the "Missouri Working
 46 Family Tax Credit Act".

47 2. For purposes of this section, the following terms mean:

48 (1) "Department", the department of revenue;

49 (2) "Eligible taxpayer", a resident individual with a filing status of single, head of

household, widowed, or married filing combined who is subject to the tax imposed under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265, and who is allowed a federal earned income tax credit under 26 U.S.C. Section 32, as amended;

(3) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265.

3. For all tax years beginning on or after January 1, 2021, an eligible taxpayer shall be allowed a tax credit in an amount equal to twenty percent of the amount such taxpayer would receive under the federal earned income tax credit. The tax credit allowed by this section shall be claimed by such taxpayer at the time such taxpayer files a return and shall be applied against the income tax liability imposed by chapter 143 after reduction for all other credits allowed thereon. If the amount of the credit exceeds the tax liability, the difference shall not be refunded to the taxpayer and shall not be carried forward to any subsequent tax year.

4. Notwithstanding the provisions of section 32.057 to the contrary, the department shall determine whether any taxpayer filing a report or return with the department who did not apply for the credit authorized under this section may qualify for the credit and, if so, shall notify such taxpayer of his or her potential eligibility. In making a determination of eligibility under this section, the department shall use any appropriate and available data including, but not limited to, data available from the Internal Revenue Service, the U.S. Department of the Treasury, and state income tax returns from previous tax years.

5. The department shall prepare an annual report containing statistical information regarding the tax credits issued under this section for the previous tax year, including the total amount of revenue expended, the number of credits claimed, and the average value of the credits issued to taxpayers whose earned income falls within various income ranges determined by the department.

6. The director of the department may promulgate rules and regulations to administer the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2020, shall be invalid and void.

7. Tax credits authorized under this section shall not be subject to the requirements of sections 135.800 to 135.830.

8. Under section 23.253 of the Missouri sunset act:

(1) The provisions of this section shall automatically sunset on December thirty-first six years after the effective date of this section, unless reauthorized by an act of the general assembly;

(2) If the provisions of this section are reauthorized, such provisions shall automatically sunset on December thirty-first twelve years after the effective date of their reauthorization; and

(3) This section shall terminate on September first of the calendar year immediately following the calendar year in which the provisions of this section are sunset."; and

Further amend said bill, Page 25, Section 143.425, Line 312, by inserting after all of said section and line the following:

"143.441. 1. The term "corporation" means every corporation, association, joint stock company and joint stock association organized, authorized or existing under the laws of this state and includes:

(1) Every corporation, association, joint stock company, and joint stock association organized, authorized, or existing under the laws of this state, and every corporation, association,

joint stock company, and joint stock association, licensed to do business in this state, or doing business in this state, and not organized, authorized, or existing under the laws of this state, or by any receiver in charge of the property of any such corporation, association, joint stock company or joint stock association;

(2) Every railroad corporation or receiver in charge of the property thereof which operates over rails owned or leased by it and every corporation operating any buslines, trucklines, airlines, or other forms of transportation including, but not limited to, qualified air freight forwarders, operating over fixed routes owned, leased, or used by it extending from this state to another state or states. For the purposes of this section, "qualified air freight forwarder" means a taxpayer who:

(a) Is primarily engaged in the facilitation of the transportation of property by air;

(b) Does not directly operate aircraft; and

(c) Is affiliated with an airline;

(3) Every corporation, or receiver in charge of the property thereof, which owns or operates a bridge between this and any other state; and

(4) Every corporation, or receiver in charge of the property thereof, which operates a telephone line or lines extending from this state to another state or states or a telegraph line or lines extending from this state to another state or states.

2. The tax on corporations provided in subsection 1 of section 143.431 and section 143.071 shall not apply to:

(1) A corporation which by reason of its purposes and activities is exempt from federal income tax. The preceding sentence shall not apply to unrelated business taxable income and other income on which chapter 1 of the Internal Revenue Code imposes the federal income tax or any other tax measured by income;

(2) An express company which pays an annual tax on its gross receipts in this state;

(3) An insurance company which is subject to an annual tax on its gross premium receipts in this state;

(4) A Missouri mutual or an extended Missouri mutual insurance company organized under chapter 380; and

(5) Any other corporation that is exempt from Missouri income taxation under the laws of Missouri or the laws of the United States."; and

Further amend said bill, Page 26, Section 143.991, Line 35, by inserting after all of said section and line the following:

"144.010. 1. The following words, terms, and phrases when used in ~~[sections 144.010 to 144.525]~~ this chapter shall have the meanings ascribed to them in this section, except when the context indicates a different meaning:

(1) "Admission" includes seats and tables, reserved or otherwise, and other similar accommodations and charges made therefor and amount paid for admission, exclusive of any admission tax imposed by the federal government or by sections 144.010 to 144.525;

(2) "Business" includes any activity engaged in by any person, or caused to be engaged in by him, with the object of gain, benefit or advantage, either direct or indirect, and the classification of which business is of such character as to be subject to the terms of sections 144.010 to 144.525. A person is "engaging in business" in this state for purposes of sections 144.010 to 144.525 if such person engages in business activities within this state or maintains a place of business in this state under the provisions of subsections 1 to 5 of section [144.605] 144.612. The isolated or occasional sale of tangible personal property, service, substance, or thing, by a person not engaged in such business, does not constitute engaging in business within the meaning of ~~[sections 144.010 to 144.525]~~ this chapter unless the total amount of the gross receipts from such sales, exclusive of

receipts from the sale of tangible personal property by persons which property is sold in the course of the partial or complete liquidation of a household, farm or nonbusiness enterprise, exceeds three thousand dollars in any calendar year. The provisions of this subdivision shall not be construed to make any sale of property which is exempt from sales tax or use tax on June 1, 1977, subject to that tax thereafter;

(3) "Calendar quarter", the period of three consecutive calendar months ending on March thirty-first, June thirtieth, September thirtieth, or December thirty-first;

(4) "Captive wildlife", includes but is not limited to exotic partridges, gray partridge, northern bobwhite quail, ring-necked pheasant, captive waterfowl, captive white-tailed deer, captive elk, and captive furbearers held under permit issued by the Missouri department of conservation for hunting purposes. The provisions of this subdivision shall not apply to sales tax on a harvested animal;

(5) "Certified service provider" or "CSP", an agent certified by the department of revenue to perform all the seller's sales and use tax functions, other than the seller's obligation to remit tax on its own purchases;

~~[(4)]~~ (6) "Gross receipts", except as provided in section 144.012, means the total amount of the sale price of the sales at retail including any services other than charges incident to the extension of credit that are a part of such sales made by the businesses herein referred to, capable of being valued in money, whether received in money or otherwise; except that, the term gross receipts shall not include the sale price of property returned by customers when the full sale price thereof is refunded either in cash or by credit. In determining any tax due under [sections 144.010 to 144.525] this chapter on the gross receipts, charges incident to the extension of credit shall be specifically exempted. For the purposes of [sections 144.010 to 144.525] this chapter the total amount of the sale price above mentioned shall be deemed to be the amount received. It shall also include the lease or rental consideration where the right to continuous possession or use of any article of tangible personal property is granted under a lease or contract and such transfer of possession would be taxable if outright sale were made and, in such cases, the same shall be taxable as if outright sale were made and considered as a sale of such article, and the tax shall be computed and paid by the lessee upon the rentals paid. The term gross receipts shall not include usual and customary delivery charges that are stated separately from the sale price;

~~[(5)]~~ (7) "Instructional class", includes any class, lesson, or instruction intended or used for teaching;

(8) "Light aircraft", a light airplane that seats no more than four persons, with a gross weight of three thousand pounds or less, which is primarily used for recreational flying or flight training;

(9) "Light aircraft kit", factory-manufactured light aircraft parts and components, including but not limited to engine, propeller, instruments, wheels, brakes, and air frame parts that make up a complete aircraft kit or partial kit designed to be assembled into a light aircraft and then operated by a qualified light aircraft purchaser for recreational and educational purposes;

(10) "Light aircraft parts and components", manufactured light aircraft parts including, but not limited to, air frame and engine parts, that are required by the qualified light aircraft purchaser to complete a light aircraft kit, or spare or replacement parts for an already completed light aircraft;

~~[(6)]~~ (11) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not limited to, ostrich and emu, aquatic products as described in section 277.024, llamas, alpaca, buffalo, bison, elk documented as obtained from a legal source and not from the wild, goats, horses, other equine, honey bees, or rabbits raised in confinement for human consumption;

(12) "Maintains a place of business in this state", includes maintaining, occupying, or using, permanently or temporarily, directly or indirectly, or through a subsidiary or agent, by whatever name called, an office, place of distribution or sales, sample room, warehouse, storage place, or other place of business;

1 ~~[(7)]~~ (13) "Motor vehicle leasing company" ~~[shall be]~~, a company obtaining a permit from
 2 the director of revenue to operate as a motor vehicle leasing company. Not all persons renting or
 3 leasing trailers or motor vehicles need to obtain such a permit; however, no person failing to obtain
 4 such a permit may avail itself of the optional tax provisions of subsection 5 of section 144.070, as
 5 hereinafter provided;

6 ~~[(8)]~~ (14) "Person" includes any individual, firm, copartnership, joint adventure,
 7 association, corporation, municipal or private, and whether organized for profit or not, state, county,
 8 political subdivision, state department, commission, board, bureau or agency, ~~[except the state~~
 9 ~~transportation department]~~ estate, trust, business trust, receiver or trustee appointed by the state or
 10 federal court, syndicate, or any other group or combination acting as a unit, and the plural as well as
 11 the singular number, or any other legal entity;

12 ~~[(9)]~~ (15) "Product which is intended to be sold ultimately for final use or consumption"
 13 ~~[means]~~, tangible personal property, or any service that is subject to state or local sales or use taxes,
 14 or any tax that is substantially equivalent thereto, in this state or any other state;

15 (16) "Purchase", the acquisition of the ownership of, or title to, tangible personal property,
 16 through a sale, as defined herein, for the purpose of storage, use, or consumption in this state;

17 (17) "Purchase price", applies to the measure subject to use tax and has the same meaning as
 18 sales price;

19 ~~[(10)]~~ (18) "Purchaser" ~~[means]~~, a person who purchases tangible personal property or to
 20 whom are rendered services, receipts from which are taxable under ~~[sections 144.010 to 144.525]~~
 21 this chapter;

22 (19) "Qualified light aircraft purchaser", a purchaser of a light aircraft, light aircraft kit, light
 23 aircraft parts or components who is a nonresident of this state, who will transport the light aircraft,
 24 light aircraft kit, light aircraft parts or components outside this state within ten days after the date of
 25 purchase, and who will register any light aircraft so purchased in another state or country. Such
 26 purchaser shall not base such aircraft in this state and such purchaser shall not be a resident of the
 27 state unless such purchaser has paid sales or use tax on such aircraft in another state;

28 ~~[(11)]~~ (20) "Research or experimentation activities" ~~[are]~~, the development of an
 29 experimental or pilot model, plant process, formula, invention or similar property, and the
 30 improvement of existing property of such type. Research or experimentation activities do not
 31 include activities such as ordinary testing or inspection of materials or products for quality control,
 32 efficiency surveys, advertising promotions or research in connection with literary, historical or
 33 similar projects;

34 ~~[(12)]~~ (21) "Sale" or "sales" includes installment and credit sales, and the exchange of
 35 properties as well as the sale thereof for money, every closed transaction constituting a sale, and
 36 means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means
 37 whatsoever, of tangible personal property for valuable consideration and the rendering, furnishing or
 38 selling for a valuable consideration any of the substances, things and services herein designated and
 39 defined as taxable under the ~~[terms of sections 144.010 to 144.525]~~ provisions of this chapter;

40 ~~[(13)]~~ (22) "Sale at retail" ~~[means]~~, any transfer made by any person engaged in business as
 41 defined herein of the ownership of, or title to, tangible personal property to the purchaser, for use or
 42 consumption and not for resale in any form as tangible personal property, for a valuable
 43 consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed
 44 thereby: (i) purchases of tangible personal property made by duly licensed physicians, dentists,
 45 optometrists and veterinarians and used in the practice of their professions shall be deemed to be
 46 purchases for use or consumption and not for resale; and (ii) the selling of computer printouts,
 47 computer output or microfilm or microfiche and computer-assisted photo compositions to a
 48 purchaser to enable the purchaser to obtain for his or her own use the desired information contained
 49 in such computer printouts, computer output on microfilm or microfiche and computer-assisted

photo compositions shall be considered as the sale of a service and not as the sale of tangible personal property. Where necessary to conform to the context of ~~[sections 144.010 to 144.525]~~ this chapter and the tax imposed thereby, the term sale at retail shall be construed to embrace:

(a) Sales of admission tickets, cash admissions, charges and fees to or in places of amusement, entertainment and recreation, games and athletic events, except amounts paid for any instructional class;

(b) Sales of electricity, electrical current, water and gas, natural or artificial, to domestic, commercial or industrial consumers;

(c) Sales of local and long distance telecommunications service to telecommunications subscribers and to others through equipment of telecommunications subscribers for the transmission of messages and conversations, and the sale, rental or leasing of all equipment or services pertaining or incidental thereto;

(d) Sales of service for transmission of messages by telegraph companies;

(e) Sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist camp, tourist cabin, or other place in which rooms, meals or drinks are regularly served to the public;

(f) Sales of tickets by every person operating a railroad, sleeping car, dining car, express car, boat, airplane, and such buses and trucks as are licensed by the division of motor carrier and railroad safety of the department of economic development of Missouri, engaged in the transportation of persons for hire;

~~[(14)]~~ (23) "Seller" [means], a person selling or furnishing tangible personal property or rendering services, on the receipts from which a tax is imposed pursuant to section 144.020;

(24) "Selling agent", every person acting as a representative of a principal, if such principal is not registered with the director of revenue of the state of Missouri for the collection of the taxes imposed under this chapter, and who receives compensation by reason of the sale of tangible personal property of the principal, if such property is to be stored, used, or consumed in this state;

(25) "Storage", any keeping or retention in this state of tangible personal property purchased from a vendor, except property for sale or property that is temporarily kept or retained in this state for subsequent use outside the state;

~~[(15) The noun "tax" means]~~

(26) "Tax", either the tax payable by the purchaser of a commodity or service subject to tax, or the aggregate amount of taxes due from the vendor of such commodities or services during the period for which he or she is required to report his or her collections, as the context may require; [and]

(27) "Taxpayer", any person remitting the tax or who should remit the tax levied by this chapter;

~~[(16)]~~ (28) "Telecommunications service", for the purpose of this chapter, the transmission of information by wire, radio, optical cable, coaxial cable, electronic impulses, or other similar means. As used in this definition, "information" means knowledge or intelligence represented by any form of writing, signs, signals, pictures, sounds, or any other symbols. Telecommunications service does not include the following if such services are separately stated on the customer's bill or on records of the seller maintained in the ordinary course of business:

(a) Access to the internet, access to interactive computer services or electronic publishing services, except the amount paid for the telecommunications service used to provide such access;

(b) Answering services and one-way paging services;

(c) Private mobile radio services which are not two-way commercial mobile radio services such as wireless telephone, personal communications services or enhanced specialized mobile radio services as defined pursuant to federal law; or

(d) Cable or satellite television or music services;

(29) "Use", the exercise of any right or power over tangible personal property incident to the ownership or control of that property, except that it does not include the temporary storage of property in this state for subsequent use outside the state or the sale of the property in the regular course of business;

(30) "Vendor", every person engaged in making sales of tangible personal property by mail order, by advertising, by agent, or by peddling tangible personal property, or soliciting or taking orders for sales of tangible personal property, for storage, use, or consumption in this state; all salesmen, solicitors, hawkers, representatives, consignees, peddlers, or canvassers, as agents of the dealers, distributors, consignors, supervisors, principals, or employers under whom they operate or from whom they obtain the tangible personal property sold by them; every person who maintains a place of business in this state, maintains a stock of goods in this state, or engages in business activities within this state; and every person who engages in this state in the business of acting as a selling agent for persons not otherwise vendors as defined in this subdivision. Regardless of whether a person is making sales on his or her own behalf or on behalf of the dealers, distributors, consignors, supervisors, principals, or employers, he or she shall be regarded as a vendor and the dealers, distributors, consignors, supervisors, principals, or employers shall also be regarded as vendors for the purposes of sections 144.600 to 144.745.

2. For purposes of the taxes imposed under ~~[sections 144.010 to 144.525]~~ this chapter, and any other provisions of law pertaining to sales or use taxes which incorporate the provisions of sections ~~[144.010 to 144.525]~~ this chapter by reference, the term manufactured homes shall have the same meaning given it in section 700.010.

~~[3. Sections 144.010 to 144.525 may be known and quoted as the "Sales Tax Law".]~~

144.011. 1. For purposes of ~~[sections 144.010 to 144.525 and 144.600 to 144.748]~~ this chapter, and the taxes imposed thereby, the definition of "retail sale" or "sale at retail" shall not be construed to include any of the following:

(1) The transfer by one corporation of substantially all of its tangible personal property to another corporation pursuant to a merger or consolidation effected under the laws of the state of Missouri or any other jurisdiction;

(2) The transfer of tangible personal property incident to the liquidation or cessation of a taxpayer's trade or business, conducted in proprietorship, partnership or corporate form, except to the extent any transfer is made in the ordinary course of the taxpayer's trade or business;

(3) The transfer of tangible personal property to a corporation solely in exchange for its stock or securities;

(4) The transfer of tangible personal property to a corporation by a shareholder as a contribution to the capital of the transferee corporation;

(5) The transfer of tangible personal property to a partnership solely in exchange for a partnership interest therein;

(6) The transfer of tangible personal property by a partner as a contribution to the capital of the transferee partnership;

(7) The transfer of tangible personal property by a corporation to one or more of its shareholders as a dividend, return of capital, distribution in the partial or complete liquidation of the corporation or distribution in redemption of the shareholder's interest therein;

(8) The transfer of tangible personal property by a partnership to one or more of its partners as a current distribution, return of capital or distribution in the partial or complete liquidation of the partnership or of the partner's interest therein;

(9) The transfer of reusable containers used in connection with the sale of tangible personal property contained therein for which a deposit is required and refunded on return;

(10) The purchase by persons operating eating or food service establishments, of items of a nonreusable nature which are furnished to the customers of such establishments with or in

1 conjunction with the retail sales of their food or beverage. Such items shall include, but not be
 2 limited to, wrapping or packaging materials and nonreusable paper, wood, plastic and aluminum
 3 articles such as containers, trays, napkins, dishes, silverware, cups, bags, boxes, straws, sticks and
 4 toothpicks;

5 (11) The purchase by persons operating hotels, motels or other transient accommodation
 6 establishments, of items of a nonreusable nature which are furnished to the guests in the guests'
 7 rooms of such establishments and such items are included in the charge made for such
 8 accommodations. Such items shall include, but not be limited to, soap, shampoo, tissue and other
 9 toiletries and food or confectionery items offered to the guests without charge;

10 (12) The transfer of a manufactured home other than:

11 (a) A transfer which involves the delivery of the document known as the "Manufacturer's
 12 Statement of Origin" to a person other than a manufactured home dealer, as defined in section
 13 700.010, for purposes of allowing such person to obtain a title to the manufactured home from the
 14 department of revenue of this state or the appropriate agency or officer of any other state;

15 (b) A transfer which involves the delivery of a "Repossessed Title" to a resident of this state
 16 if the tax imposed by ~~[sections 144.010 to 144.525]~~ this chapter was not paid on the transfer of the
 17 manufactured home described in paragraph (a) of this subdivision;

18 (c) The first transfer which occurs after December 31, 1985, if the tax imposed by ~~[sections~~
 19 ~~144.010 to 144.525]~~ this chapter was not paid on any transfer of the same manufactured home which
 20 occurred before December 31, 1985; or

21 (13) Charges for initiation fees or dues to:

22 (a) Fraternal beneficiaries societies, or domestic fraternal societies, orders or associations
 23 operating under the lodge system a substantial part of the activities of which are devoted to
 24 religious, charitable, scientific, literary, educational or fraternal purposes;

25 (b) Posts or organizations of past or present members of the Armed Forces of the United
 26 States or an auxiliary unit or society of, or a trust or foundation for, any such post or organization
 27 substantially all of the members of which are past or present members of the Armed Forces of the
 28 United States or who are cadets, spouses, widows, or widowers of past or present members of the
 29 Armed Forces of the United States, no part of the net earnings of which inures to the benefit of any
 30 private shareholder or individual; or

31 (c) Nonprofit organizations exempt from taxation under Section 501(c)(7) of the Internal
 32 Revenue Code of 1986, as amended.

33 2. The assumption of liabilities of the transferor by the transferee incident to any of the
 34 transactions enumerated in the above subdivisions (1) to (8) of subsection 1 of this section shall not
 35 disqualify the transfer from the exclusion described in this section, where such liability assumption
 36 is related to the property transferred and where the assumption does not have as its principal purpose
 37 the avoidance of Missouri sales or use tax.

38 144.014. 1. Notwithstanding other provisions of law to the contrary, beginning October 1,
 39 1997, the tax levied and imposed ~~[pursuant to sections 144.010 to 144.525 and sections 144.600 to~~
 40 ~~144.746]~~ under this chapter on all retail sales of food shall be at the rate of one percent. The
 41 revenue derived from the one percent rate pursuant to this section shall be deposited by the state
 42 treasurer in the school district trust fund and shall be distributed as provided in section 144.701.

43 2. For the purposes of this section, the term "food" shall include only those products and
 44 types of food for which food stamps may be redeemed pursuant to the provisions of the Federal
 45 Food Stamp Program as contained in 7 U.S.C. Section 2012, as that section now reads or as it may
 46 be amended hereafter, and shall include food dispensed by or through vending machines. For the
 47 purpose of this section, except for vending machine sales, the term "food" shall not include food or
 48 drink sold by any establishment where the gross receipts derived from the sale of food prepared by
 49 such establishment for immediate consumption on or off the premises of the establishment

1 constitutes more than eighty percent of the total gross receipts of that establishment, regardless of
2 whether such prepared food is consumed on the premises of that establishment, including, but not
3 limited to, sales of food by any restaurant, fast food restaurant, delicatessen, eating house, or café.

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

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

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

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

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

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

39 (c) A telecommunications provider shall notify the director of revenue of its intention to
40 utilize the standards described in paragraph (b) of this subdivision to determine the charges that are
41 subject to sales tax under this subdivision. Such notification shall be in writing and shall meet
42 standardized criteria established by the department regarding the form and format of such notice;

43 (d) The director of revenue may promulgate and enforce reasonable rules and regulations for
44 the administration and enforcement of the provisions of this subdivision. Any rule or portion of a
45 rule, as that term is defined in section 536.010, that is created under the authority delegated in this
46 section shall become effective only if it complies with and is subject to all of the provisions of
47 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and
48 if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the
49 effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the

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

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

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

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

15 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of
16 tangible personal property, provided that if the lessor or renter of any tangible personal property had
17 previously purchased the property under the conditions of sale at retail or leased or rented the
18 property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor, renter or
19 subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or subrental
20 receipts from that property. The purchase, rental or lease of motor vehicles, trailers, motorcycles,
21 mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid as provided in
22 this section and section 144.070. In no event shall the rental or lease of boats and outboard motors
23 be considered a sale, charge, or fee to, for or in places of amusement, entertainment or recreation
24 nor shall any such rental or lease be subject to any tax imposed to, for, or in such places of
25 amusement, entertainment or recreation. Rental and leased boats or outboard motors shall be taxed
26 under the provisions of the sales tax laws as provided under such laws for motor vehicles and
27 trailers. Tangible personal property which is exempt from the sales or use tax under section 144.030
28 upon a sale thereof is likewise exempt from the sales or use tax upon the lease or rental thereof;

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

34 2. All tickets sold which are sold under the provisions of ~~[sections 144.010 to 144.525]~~ this
35 chapter which are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon,
36 the words "This ticket is subject to a sales tax."

37 144.030. 1. There is hereby specifically exempted from the provisions of ~~[sections 144.010~~
38 ~~to 144.525]~~ this chapter and from the computation of the tax levied, assessed or payable ~~[pursuant to~~
39 ~~sections 144.010 to 144.525]~~ this chapter such retail sales as may be made in commerce between
40 this state and any other state of the United States, or between this state and any foreign country, and
41 any retail sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or
42 laws of the United States of America, and such retail sales of tangible personal property which the
43 general assembly of the state of Missouri is prohibited from taxing or further taxing by the
44 constitution of this state.

45 2. There are also specifically exempted from the provisions of the local sales tax law as
46 defined in section 32.085, section 238.235, and ~~[sections 144.010 to 144.525 and 144.600 to~~
47 ~~144.761]~~ this chapter and from the computation of the tax levied, assessed or payable pursuant to the
48 local sales tax law as defined in section 32.085, section 238.235, and ~~[sections 144.010 to 144.525~~
49 ~~and 144.600 to 144.745]~~ this chapter:

(1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of such excise tax is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at retail; economic poisons registered pursuant to the provisions of ~~[the Missouri pesticide registration law,]~~ sections 281.220 to 281.310, which are to be used in connection with the growth or production of crops, fruit trees or orchards applied before, during, or after planting, the crop of which when harvested will be sold at retail or will be converted into foodstuffs which are to be sold ultimately in processed form at retail;

(2) Materials, manufactured goods, machinery and parts which when used in manufacturing, processing, compounding, mining, producing or fabricating become a component part or ingredient of the new personal property resulting from such manufacturing, processing, compounding, mining, producing or fabricating and which new personal property is intended to be sold ultimately for final use or consumption; and materials, including without limitation, gases and manufactured goods, including without limitation slagging materials and firebrick, which are ultimately consumed in the manufacturing process by blending, reacting or interacting with or by becoming, in whole or in part, component parts or ingredients of steel products intended to be sold ultimately for final use or consumption;

(3) Materials, replacement parts and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock or aircraft engaged as common carriers of persons or property;

(4) Replacement machinery, equipment, and parts and the materials and supplies solely required for the installation or construction of such replacement machinery, equipment, and parts, used directly in manufacturing, mining, fabricating or producing a product which is intended to be sold ultimately for final use or consumption; and machinery and equipment, and the materials and supplies required solely for the operation, installation or construction of such machinery and equipment, purchased and used to establish new, or to replace or expand existing, material recovery processing plants in this state. For the purposes of this subdivision, a "material recovery processing plant" means a facility that has as its primary purpose the recovery of materials into a usable product or a different form which is used in producing a new product and shall include a facility or equipment which are used exclusively for the collection of recovered materials for delivery to a material recovery processing plant but shall not include motor vehicles used on highways. For purposes of this section, the terms motor vehicle and highway shall have the same meaning pursuant to section 301.010. For the purposes of this subdivision, subdivision (5) of this subsection, and section 144.054, as well as the definition in subdivision (9) of subsection 1 of section 144.010, the term "product" includes telecommunications services and the term "manufacturing" shall include the production, or production and transmission, of telecommunications services. The preceding sentence does not make a substantive change in the law and is intended to clarify that the term "manufacturing" has included and continues to include the production and transmission of "telecommunications services", as enacted in this subdivision and subdivision (5) of this subsection, as well as the definition in subdivision (9) of subsection 1 of section 144.010. The preceding two sentences reaffirm legislative intent consistent with the interpretation of this subdivision and subdivision (5) of this subsection in *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), and accordingly abrogates the Missouri supreme court's interpretation of those exemptions in *IBM Corporation v. Director of Revenue*, 491 S.W.3d 535 (Mo. banc 2016) to the extent inconsistent with this section and *Southwestern Bell Tel. Co. v. Director of Revenue*, 78

1 S.W.3d 763 (Mo. banc 2002) and Southwestern Bell Tel. Co. v. Director of Revenue, 182 S.W.3d
2 226 (Mo. banc 2005). The construction and application of this subdivision as expressed by the
3 Missouri supreme court in DST Systems, Inc. v. Director of Revenue, 43 S.W.3d 799 (Mo. banc
4 2001); Southwestern Bell Tel. Co. v. Director of Revenue, 78 S.W.3d 763 (Mo. banc 2002); and
5 Southwestern Bell Tel. Co. v. Director of Revenue, 182 S.W.3d 226 (Mo. banc 2005), is hereby
6 affirmed. Material recovery is not the reuse of materials within a manufacturing process or the use
7 of a product previously recovered. The material recovery processing plant shall qualify under the
8 provisions of this section regardless of ownership of the material being recovered;

9 (5) Machinery and equipment, and parts and the materials and supplies solely required for
10 the installation or construction of such machinery and equipment, purchased and used to establish
11 new or to expand existing manufacturing, mining or fabricating plants in the state if such machinery
12 and equipment is used directly in manufacturing, mining or fabricating a product which is intended
13 to be sold ultimately for final use or consumption. The construction and application of this
14 subdivision as expressed by the Missouri supreme court in DST Systems, Inc. v. Director of
15 Revenue, 43 S.W.3d 799 (Mo. banc 2001); Southwestern Bell Tel. Co. v. Director of Revenue, 78
16 S.W.3d 763 (Mo. banc 2002); and Southwestern Bell Tel. Co. v. Director of Revenue, 182 S.W.3d
17 226 (Mo. banc 2005), is hereby affirmed;

18 (6) Tangible personal property which is used exclusively in the manufacturing, processing,
19 modification or assembling of products sold to the United States government or to any agency of the
20 United States government;

21 (7) Animals or poultry used for breeding or feeding purposes, or captive wildlife;

22 (8) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and
23 other machinery, equipment, replacement parts and supplies used in producing newspapers
24 published for dissemination of news to the general public;

25 (9) The rentals of films, records or any type of sound or picture transcriptions for public
26 commercial display;

27 (10) Pumping machinery and equipment used to propel products delivered by pipelines
28 engaged as common carriers;

29 (11) Railroad rolling stock for use in transporting persons or property in interstate
30 commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or more
31 or trailers used by common carriers, as defined in section 390.020, in the transportation of persons
32 or property;

33 (12) Electrical energy used in the actual primary manufacture, processing, compounding,
34 mining or producing of a product, or electrical energy used in the actual secondary processing or
35 fabricating of the product, or a material recovery processing plant as defined in subdivision (4) of
36 this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical energy so
37 used exceeds ten percent of the total cost of production, either primary or secondary, exclusive of
38 the cost of electrical energy so used or if the raw materials used in such processing contain at least
39 twenty-five percent recovered materials as defined in section 260.200. There shall be a rebuttable
40 presumption that the raw materials used in the primary manufacture of automobiles contain at least
41 twenty-five percent recovered materials. For purposes of this subdivision, "processing" means any
42 mode of treatment, act or series of acts performed upon materials to transform and reduce them to a
43 different state or thing, including treatment necessary to maintain or preserve such processing by the
44 producer at the production facility;

45 (13) Anodes which are used or consumed in manufacturing, processing, compounding,
46 mining, producing or fabricating and which have a useful life of less than one year;

47 (14) Machinery, equipment, appliances and devices purchased or leased and used solely for
48 the purpose of preventing, abating or monitoring air pollution, and materials and supplies solely
49 required for the installation, construction or reconstruction of such machinery, equipment,

1 appliances and devices;

2 (15) Machinery, equipment, appliances and devices purchased or leased and used solely for
3 the purpose of preventing, abating or monitoring water pollution, and materials and supplies solely
4 required for the installation, construction or reconstruction of such machinery, equipment,
5 appliances and devices;

6 (16) Tangible personal property purchased by a rural water district;

7 (17) All amounts paid or charged for admission or participation or other fees paid by or
8 other charges to individuals in or for any place of amusement, entertainment or recreation, games or
9 athletic events, including museums, fairs, zoos and planetariums, owned or operated by a
10 municipality or other political subdivision where all the proceeds derived therefrom benefit the
11 municipality or other political subdivision and do not inure to any private person, firm, or
12 corporation, provided, however, that a municipality or other political subdivision may enter into
13 revenue-sharing agreements with private persons, firms, or corporations providing goods or
14 services, including management services, in or for the place of amusement, entertainment or
15 recreation, games or athletic events, and provided further that nothing in this subdivision shall
16 exempt from tax any amounts retained by any private person, firm, or corporation under such
17 revenue-sharing agreement;

18 (18) All sales of insulin, and all sales, rentals, repairs, and parts of durable medical
19 equipment, prosthetic devices, and orthopedic devices as defined on January 1, 1980, by the federal
20 Medicare program pursuant to Title XVIII of the Social Security Act of 1965, including the items
21 specified in Section 1862(a)(12) of that act, and also specifically including hearing aids and hearing
22 aid supplies and all sales of drugs which may be legally dispensed by a licensed pharmacist only
23 upon a lawful prescription of a practitioner licensed to administer those items, including samples
24 and materials used to manufacture samples which may be dispensed by a practitioner authorized to
25 dispense such samples and all sales or rental of medical oxygen, home respiratory equipment and
26 accessories including parts, and hospital beds and accessories and ambulatory aids including parts,
27 and all sales or rental of manual and powered wheelchairs including parts, and stairway lifts, Braille
28 writers, electronic Braille equipment and, if purchased or rented by or on behalf of a person with
29 one or more physical or mental disabilities to enable them to function more independently, all sales
30 or rental of scooters including parts, and reading machines, electronic print enlargers and
31 magnifiers, electronic alternative and augmentative communication devices, and items used solely
32 to modify motor vehicles to permit the use of such motor vehicles by individuals with disabilities or
33 sales of over-the-counter or nonprescription drugs to individuals with disabilities, and drugs
34 required by the Food and Drug Administration to meet the over-the-counter drug product labeling
35 requirements in 21 CFR 201.66, or its successor, as prescribed by a health care practitioner licensed
36 to prescribe;

37 (19) All sales made by or to religious and charitable organizations and institutions in their
38 religious, charitable or educational functions and activities and all sales made by or to all elementary
39 and secondary schools operated at public expense in their educational functions and activities;

40 (20) All sales of aircraft to common carriers for storage or for use in interstate commerce
41 and all sales made by or to not-for-profit civic, social, service or fraternal organizations, including
42 fraternal organizations which have been declared tax-exempt organizations pursuant to Section
43 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or charitable
44 functions and activities and all sales made to eleemosynary and penal institutions and industries of
45 the state, and all sales made to any private not-for-profit institution of higher education not
46 otherwise excluded pursuant to subdivision (19) of this subsection or any institution of higher
47 education supported by public funds, and all sales made to a state relief agency in the exercise of
48 relief functions and activities;

49 (21) All ticket sales made by benevolent, scientific and educational associations which are

formed to foster, encourage, and promote progress and improvement in the science of agriculture and in the raising and breeding of animals, and by nonprofit summer theater organizations if such organizations are exempt from federal tax pursuant to the provisions of the Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any fair conducted by a county agricultural and mechanical society organized and operated pursuant to sections 262.290 to 262.530;

(22) All sales made to any private not-for-profit elementary or secondary school, all sales of feed additives, medications or vaccines administered to livestock or poultry in the production of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber, all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as defined in section 142.028, natural gas, propane, and electricity used by an eligible new generation cooperative or an eligible new generation processing entity as defined in section 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and trailers, and any freight charges on any exempt item. As used in this subdivision, the term "feed additives" means tangible personal property which, when mixed with feed for livestock or poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and other assorted pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark the application of pesticides and herbicides for the production of crops, livestock or poultry. As used in this subdivision, the term "farm machinery and equipment" means new or used farm tractors and such other new or used farm machinery and equipment and repair or replacement parts thereon and any accessories for and upgrades to such farm machinery and equipment, rotary mowers used exclusively for agricultural purposes, and supplies and lubricants used exclusively, solely, and directly for producing crops, raising and feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for ultimate sale at retail, including field drain tile, and one-half of each purchaser's purchase of diesel fuel therefor which is:

(a) Used exclusively for agricultural purposes;

(b) Used on land owned or leased for the purpose of producing farm products; and

(c) Used directly in producing farm products to be sold ultimately in processed form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail;

(23) Except as otherwise provided in section 144.032, all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for domestic use and in any city not within a county, all sales of metered or unmetered water service for domestic use:

(a) "Domestic use" means that portion of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not within a county, metered or unmetered water service, which an individual occupant of a residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and vacant units, shall be deemed to be for domestic use. Each seller shall establish and maintain a system whereby individual purchases are determined as exempt or nonexempt;

(b) Regulated utility sellers shall determine whether individual purchases are exempt or nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file with and approved by the Missouri public service commission. Sales and purchases made pursuant to the rate classification "residential" and sales to and purchases made by or on behalf of the occupants of residential apartments or condominiums through a single or master meter, including

1 service for common areas and facilities and vacant units, shall be considered as sales made for
 2 domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales tax upon the
 3 entire amount of purchases classified as nondomestic use. The seller's utility service rate
 4 classification and the provision of service thereunder shall be conclusive as to whether or not the
 5 utility must charge sales tax;

6 (c) Each person making domestic use purchases of services or property and who uses any
 7 portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day of
 8 the fourth month following the year of purchase, and without assessment, notice or demand, file a
 9 return and pay sales tax on that portion of nondomestic purchases. Each person making
 10 nondomestic purchases of services or property and who uses any portion of the services or property
 11 so purchased for domestic use, and each person making domestic purchases on behalf of occupants
 12 of residential apartments or condominiums through a single or master meter, including service for
 13 common areas and facilities and vacant units, under a nonresidential utility service rate
 14 classification may, between the first day of the first month and the fifteenth day of the fourth month
 15 following the year of purchase, apply for credit or refund to the director of revenue and the director
 16 shall give credit or make refund for taxes paid on the domestic use portion of the purchase. The
 17 person making such purchases on behalf of occupants of residential apartments or condominiums
 18 shall have standing to apply to the director of revenue for such credit or refund;

19 (24) All sales of handicraft items made by the seller or the seller's spouse if the seller or the
 20 seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such sales do
 21 not constitute a majority of the annual gross income of the seller;

22 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4071, 4081,
 23 ~~[4091,]~~ 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of revenue
 24 shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales taxes on such
 25 excise taxes;

26 (26) Sales of fuel consumed or used in the operation of ships, barges, or waterborne vessels
 27 which are used primarily in or for the transportation of property or cargo, or the conveyance of
 28 persons for hire, on navigable rivers bordering on or located in part in this state, if such fuel is
 29 delivered by the seller to the purchaser's barge, ship, or waterborne vessel while it is afloat upon
 30 such river;

31 (27) All sales made to an interstate compact agency created pursuant to sections 70.370 to
 32 70.441 or sections 238.010 to 238.100 in the exercise of the functions and activities of such agency
 33 as provided pursuant to the compact;

34 (28) Computers, computer software and computer security systems purchased for use by
 35 architectural or engineering firms headquartered in this state. For the purposes of this subdivision,
 36 "headquartered in this state" means the office for the administrative management of at least four
 37 integrated facilities operated by the taxpayer is located in the state of Missouri;

38 (29) All livestock sales when either the seller is engaged in the growing, producing or
 39 feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering or
 40 leasing of such livestock;

41 (30) All sales of barges which are to be used primarily in the transportation of property or
 42 cargo on interstate waterways;

43 (31) Electrical energy or gas, whether natural, artificial or propane, water, or other utilities
 44 which are ultimately consumed in connection with the manufacturing of cellular glass products or in
 45 any material recovery processing plant as defined in subdivision (4) of this subsection;

46 (32) Notwithstanding other provisions of law to the contrary, all sales of pesticides or
 47 herbicides used in the production of crops, aquaculture, livestock or poultry;

48 (33) Tangible personal property and utilities purchased for use or consumption directly or
 49 exclusively in the research and development of agricultural/biotechnology and plant genomics

1 products and prescription pharmaceuticals consumed by humans or animals;

2 (34) All sales of grain bins for storage of grain for resale;

3 (35) All sales of feed which are developed for and used in the feeding of pets owned by a
4 commercial breeder when such sales are made to a commercial breeder, as defined in section
5 273.325, and licensed pursuant to sections 273.325 to 273.357;

6 (36) All purchases by a contractor on behalf of an entity located in another state, provided
7 that the entity is authorized to issue a certificate of exemption for purchases to a contractor under the
8 provisions of that state's laws. For purposes of this subdivision, the term "certificate of exemption"
9 shall mean any document evidencing that the entity is exempt from sales and use taxes on purchases
10 pursuant to the laws of the state in which the entity is located. Any contractor making purchases on
11 behalf of such entity shall maintain a copy of the entity's exemption certificate as evidence of the
12 exemption. If the exemption certificate issued by the exempt entity to the contractor is later
13 determined by the director of revenue to be invalid for any reason ~~[and the contractor has accepted~~
14 ~~the certificate in good faith]~~, neither the contractor or the exempt entity shall be liable for the
15 payment of any taxes, interest and penalty due as the result of use of the invalid exemption
16 certificate unless the contractor fraudulently accepted the certificate. Materials shall be exempt
17 from all state and local sales and use taxes when purchased by a contractor for the purpose of
18 fabricating tangible personal property which is used in fulfilling a contract for the purpose of
19 constructing, repairing or remodeling facilities for the following:

20 (a) An exempt entity located in this state, if the entity is one of those entities able to issue
21 project exemption certificates in accordance with the provisions of section 144.062; or

22 (b) An exempt entity located outside the state if the exempt entity is authorized to issue an
23 exemption certificate to contractors in accordance with the provisions of that state's law and the
24 applicable provisions of this section;

25 (37) All sales or other transfers of tangible personal property to a lessor who leases the
26 property under a lease of one year or longer executed or in effect at the time of the sale or other
27 transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections
28 238.010 to 238.100;

29 (38) Sales of tickets to any collegiate athletic championship event that is held in a facility
30 owned or operated by a governmental authority or commission, a quasi-governmental agency, a
31 state university or college or by the state or any political subdivision thereof, including a
32 municipality, and that is played on a neutral site and may reasonably be played at a site located
33 outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that is
34 not located on the campus of a conference member institution participating in the event;

35 (39) All purchases by a sports complex authority created under section 64.920, and all sales
36 of utilities by such authority at the authority's cost that are consumed in connection with the
37 operation of a sports complex leased to a professional sports team;

38 (40) All materials, replacement parts, and equipment purchased for use directly upon, and
39 for the modification, replacement, repair, and maintenance of aircraft, aircraft power plants, and
40 aircraft accessories;

41 (41) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or similar
42 places of business for use in the normal course of business and money received by a shooting range
43 or similar places of business from patrons and held by a shooting range or similar place of business
44 for redistribution to patrons at the conclusion of a shooting event;

45 (42) All sales of motor fuel, as defined in section 142.800, used in any watercraft, as defined
46 in section 306.010;

47 (43) Any new or used aircraft sold or delivered in this state to a person who is not a resident
48 of this state or a corporation that is not incorporated in this state, and such aircraft is not to be based
49 in this state and shall not remain in this state more than ten business days subsequent to the last to

1 occur of:

2 (a) The transfer of title to the aircraft to a person who is not a resident of this state or a
3 corporation that is not incorporated in this state; or

4 (b) The date of the return to service of the aircraft in accordance with 14 CFR 91.407 for
5 any maintenance, preventive maintenance, rebuilding, alterations, repairs, or installations that are
6 completed contemporaneously with the transfer of title to the aircraft to a person who is not a
7 resident of this state or a corporation that is not incorporated in this state;

8 (44) Motor vehicles registered in excess of fifty-four thousand pounds, and the trailers
9 pulled by such motor vehicles, that are actually used in the normal course of business to haul
10 property on the public highways of the state, and that are capable of hauling loads commensurate
11 with the motor vehicle's registered weight; and the materials, replacement parts, and equipment
12 purchased for use directly upon, and for the repair and maintenance or manufacture of such vehicles.
13 For purposes of this subdivision, "motor vehicle" and "public highway" shall have the meaning as
14 ascribed in section 390.020;

15 (45) All internet access or the use of internet access regardless of whether the tax is imposed
16 on a provider of internet access or a buyer of internet access. For purposes of this subdivision, the
17 following terms shall mean:

18 (a) "Direct costs", costs incurred by a governmental authority solely because of an internet
19 service provider's use of the public right-of-way. The term shall not include costs that the
20 governmental authority would have incurred if the internet service provider did not make such use
21 of the public right-of-way. Direct costs shall be determined in a manner consistent with generally
22 accepted accounting principles;

23 (b) "Internet", computer and telecommunications facilities, including equipment and
24 operating software, that comprises the interconnected worldwide network that employ the
25 transmission control protocol or internet protocol, or any predecessor or successor protocols to that
26 protocol, to communicate information of all kinds by wire or radio;

27 (c) "Internet access", a service that enables users to connect to the internet to access content,
28 information, or other services without regard to whether the service is referred to as
29 telecommunications, communications, transmission, or similar services, and without regard to
30 whether a provider of the service is subject to regulation by the Federal Communications
31 Commission as a common carrier under 47 U.S.C. Section 201, et seq. For purposes of this
32 subdivision, internet access also includes: the purchase, use, or sale of communications services,
33 including telecommunications services as defined in section 144.010, to the extent the
34 communications services are purchased, used, or sold to provide the service described in this
35 subdivision or to otherwise enable users to access content, information, or other services offered
36 over the internet; services that are incidental to the provision of a service described in this
37 subdivision, when furnished to users as part of such service, including a home page, electronic mail,
38 and instant messaging, including voice-capable and video-capable electronic mail and instant
39 messaging, video clips, and personal electronic storage capacity; a home page electronic mail and
40 instant messaging, including voice-capable and video-capable electronic mail and instant
41 messaging, video clips, and personal electronic storage capacity that are provided independently or
42 that are not packed with internet access. As used in this subdivision, internet access does not
43 include voice, audio, and video programming or other products and services, except services
44 described in this paragraph or this subdivision, that use internet protocol or any successor protocol
45 and for which there is a charge, regardless of whether the charge is separately stated or aggregated
46 with the charge for services described in this paragraph or this subdivision;

47 (d) "Tax", any charge imposed by the state or a political subdivision of the state for the
48 purpose of generating revenues for governmental purposes and that is not a fee imposed for a
49 specific privilege, service, or benefit conferred, except as described as otherwise under this

subdivision, or any obligation imposed on a seller to collect and to remit to the state or a political subdivision of the state any gross retail tax, sales tax, or use tax imposed on a buyer by such a governmental entity. The term tax shall not include any franchise fee or similar fee imposed or authorized under section 67.1830 or 67.2689; Section 622 or 653 of the Communications Act of 1934, 47 U.S.C. Section 542 and 47 U.S.C. Section 573; or any other fee related to obligations of telecommunications carriers under the Communications Act of 1934, 47 U.S.C. Section 151, et seq., except to the extent that:

a. The fee is not imposed for the purpose of recovering direct costs incurred by the franchising or other governmental authority from providing the specific privilege, service, or benefit conferred to the payer of the fee; or

b. The fee is imposed for the use of a public right-of-way based on a percentage of the service revenue, and the fee exceeds the incremental direct costs incurred by the governmental authority associated with the provision of that right-of-way to the provider of internet access service.

Nothing in this subdivision shall be interpreted as an exemption from taxes due on goods or services that were subject to tax on January 1, 2016; and

(46) Usual and customary delivery charges that are stated separately from the sale price.

3. Any ruling, agreement, or contract, whether written or oral, express or implied, between a person and this state's executive branch, or any other state agency or department, stating, agreeing, or ruling that such person is not required to collect sales and use tax in this state despite the presence of a warehouse, distribution center, or fulfillment center in this state that is owned or operated by the person or an affiliated person shall be null and void unless it is specifically approved by a majority vote of each of the houses of the general assembly. For purposes of this subsection, an "affiliated person" means any person that is a member of the same controlled group of corporations as defined in Section 1563(a) of the Internal Revenue Code of 1986, as amended, as the vendor or any other entity that, notwithstanding its form of organization, bears the same ownership relationship to the vendor as a corporation that is a member of the same controlled group of corporations as defined in Section 1563(a) of the Internal Revenue Code, as amended.

144.043. [1. As used in this section, the following terms mean:

— (1) "Light aircraft", a light airplane that seats no more than four persons, with a gross weight of three thousand pounds or less, which is primarily used for recreational flying or flight training;

— (2) "Light aircraft kit", factory manufactured parts and components, including engine, propeller, instruments, wheels, brakes, and air frame parts which make up a complete aircraft kit or partial kit designed to be assembled into a light aircraft and then operated by a qualified purchaser for recreational and educational purposes;

— (3) "Parts and components", manufactured light aircraft parts, including air frame and engine parts, that are required by the qualified purchaser to complete a light aircraft kit, or spare or replacement parts for an already completed light aircraft;

— (4) "Qualified purchaser", a purchaser of a light aircraft, light aircraft kit, parts or components who is nonresident of this state, who will transport the light aircraft, light aircraft kit, parts or components outside this state within ten days after the date of purchase, and who will register any light aircraft so purchased in another state or country. Such purchaser shall not base such aircraft in this state and such purchaser shall not be a resident of the state unless such purchaser has paid sales or use tax on such aircraft in another state.

— 2.] In addition to the exemptions granted under the provisions of section 144.030, there shall also be specifically exempted from the provisions of [sections 144.010 to 144.525, sections 144.600 to 144.748, section 238.235,] this chapter and from the provisions of any local sales tax law, as defined in section 32.085, and from the computation of the tax levied, assessed or payable under [sections 144.010 to 144.525, sections 144.600 to 144.748, section 238.235,] this chapter and under

any local sales tax law, as defined in section 32.085, all sales of new light aircraft, light aircraft kits, light aircraft parts or components manufactured or substantially completed within this state, when such new light aircraft, light aircraft kits, light aircraft parts or components are sold by the manufacturer to a qualified light aircraft purchaser. The director of revenue shall prescribe the manner for a purchaser of a light aircraft, light aircraft kit, light aircraft parts or components to establish that such person is a qualified light aircraft purchaser and is eligible for the exemption established in this section.

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

(1) "Clothing", any article of wearing apparel intended to be worn on or about the human body including, but not limited to, disposable diapers for infants or adults and footwear. The term shall include, but not be limited to, cloth and other material used to make school uniforms or other school clothing. Items normally sold in pairs shall not be separated to qualify for the exemption. The term shall not include watches, watchbands, jewelry, handbags, handkerchiefs, umbrellas, scarves, ties, headbands, or belt buckles; ~~[and]~~

(2) "Personal computers", a laptop, desktop, or tower computer system which consists of a central processing unit, random access memory, a storage drive, a display monitor, and a keyboard and devices designed for use in conjunction with a personal computer, such as a disk drive, memory module, compact disk drive, daughterboard, digitizer, microphone, modem, motherboard, mouse, multimedia speaker, printer, scanner, single-user hardware, single-user operating system, soundcard, or video card;

(3) "School supplies", any item normally used by students in a standard classroom for educational purposes, including but not limited to textbooks, notebooks, paper, writing instruments, crayons, art supplies, rulers, book bags, backpacks, handheld calculators, chalk, maps, and globes. The term shall not include watches, radios, CD players, headphones, sporting equipment, portable or desktop telephones, copiers or other office equipment, furniture, or fixtures. School supplies shall also include computer software having a taxable value of three hundred fifty dollars or less and any graphing calculator having a taxable value of one hundred fifty dollars or less.

2. In each year beginning on or after January 1, 2005, there is hereby specifically exempted from state and local sales tax law all retail sales of any article of clothing having a taxable value of one hundred dollars or less, all retail sales of school supplies not to exceed fifty dollars per purchase, all computer software with a taxable value of three hundred fifty dollars or less, all graphing calculators having a taxable value of one hundred fifty dollars or less, and all retail sales of personal computers or computer peripheral devices not to exceed one thousand five hundred dollars, during a three-day period beginning at 12:01 a.m. on the first Friday in August and ending at midnight on the Sunday following. Where a purchaser and seller are located in two different time zones, the time zone of the seller's location shall determine the authorized exemption period.

~~3. [If the governing body of any political subdivision adopted an ordinance that applied to the 2004 sales tax holiday to prohibit the provisions of this section from allowing the sales tax holiday to apply to such political subdivision's local sales tax, then, notwithstanding any provision of a local ordinance to the contrary, the 2005 sales tax holiday shall not apply to such political subdivision's local sales tax. However, any such political subdivision may enact an ordinance to allow the 2005 sales tax holiday to apply to its local sales taxes. A political subdivision must notify the department of revenue not less than forty-five calendar days prior to the beginning date of the sales tax holiday occurring in that year of any ordinance or order rescinding an ordinance or order to opt-out.~~

~~4.]~~ This section shall not apply to any sales which take place within the Missouri state fairgrounds.

~~[5.]~~ 4. This section applies to sales of items bought for personal use only.

~~[6. After the 2005 sales tax holiday, any political subdivision may, by adopting an ordinance~~

or order, choose to prohibit future annual sales tax holidays from applying to its local sales tax. After opting out, the political subdivision may rescind the ordinance or order. The political subdivision must notify the department of revenue not less than forty-five calendar days prior to the beginning date of the sales tax holiday occurring in that year of any ordinance or order rescinding an ordinance or order to opt out.

—7.] 5. This section may not apply to any retailer when less than two percent of the retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer ~~[shall]~~ may offer a sales tax refund in lieu of the sales tax holiday.

6. A sale of property that is eligible for an exemption under subsection 1 of this section but is purchased under a layaway sale shall only qualify for an exemption if:

(1) Final payment on a layaway order is made by, and the property is given to, the purchaser during the exemption period; or

(2) The purchaser selects the property and the seller accepts the order for the property during the exemption period, for immediate delivery upon full payment, even if delivery is made after the exemption period.

7. The exemption of a bundled transaction shall be calculated as provided by law for all other bundled transactions.

8. (1) For any discount offered by a seller that is a reduction of the sales price of the product, the discounted sales price shall determine whether the sales price falls below the price threshold provided in subsection 1 of this section. A coupon that reduces the sales price shall be treated as a discount only if the seller is not reimbursed for the coupon amount by a third party.

(2) If a discount applies to the total amount paid by a purchaser rather than to the sales price of a particular product and the purchaser has purchased both exempt property and taxable property, the seller shall allocate the discount based on the total sales prices of the taxable property compared to the total sales prices of all property sold in the same transaction.

9. Items that are normally sold as a single unit shall continue to be sold in that manner and shall not be priced separately and sold as individual items.

10. Items that are purchased during an exemption period but that are not delivered to the purchaser until after the exemption period due to the item not being in stock shall qualify for an exemption. The provisions of this subsection shall not apply to an item that was delivered during an exemption period but was purchased prior to or after the exemption period.

11. (1) If a purchaser purchases an item of eligible property during an exemption period, but later exchanges the item for a similar eligible item after the exemption period, no additional tax shall be due on the new item.

(2) If a purchaser purchases an item of eligible property during an exemption period, but later returns the item after the exemption period and receives credit on the purchase of a different nonexempt item, the appropriate sales tax shall be due on the sale of the newly purchased item.

(3) If a purchaser purchases an item of eligible property before an exemption period, but during the exemption period returns the item and receives credit on the purchase of a different item of eligible property, no sales tax shall be due on the sale of the new item if the new item is purchased during the exemption period.

(4) For a sixty-day period immediately following the end of the exemption period, if a purchaser returns an exempt item no credit for or refund of sales tax shall be given unless the purchaser provides a receipt or invoice that shows tax was paid, or the seller has sufficient documentation to show that tax was paid on the item being returned.

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

(1) "Processing", any mode of treatment, act, or series of acts performed upon materials to transform or reduce them to a different state or thing, including treatment necessary to maintain or preserve such processing by the producer at the production facility;

1 (2) "Producing" includes, but is not limited to, the production of, including the production
2 and transmission of, telecommunication services;

3 (3) "Product" includes, but is not limited to, telecommunications services;

4 (4) "Recovered materials", those materials which have been diverted or removed from the
5 solid waste stream for sale, use, reuse, or recycling, whether or not they require subsequent
6 separation and processing.

7 2. In addition to all other exemptions granted under this chapter, there is hereby specifically
8 exempted from the provisions of ~~[sections 144.010 to 144.525 and 144.600 to 144.761, and from the~~
9 ~~computation of the tax levied, assessed, or payable under sections 144.010 to 144.525 and 144.600~~
10 ~~to 144.761,]~~ this chapter and the local sales tax law as defined in section 32.085, and from the
11 computation of the tax levied, assessed, or payable under this chapter and the local sales tax law as
12 defined in section 32.085, electrical energy and gas, whether natural, artificial, or propane, water,
13 coal, and energy sources, chemicals, machinery, equipment, and materials used or consumed in the
14 manufacturing, processing, compounding, mining, or producing of any product, or used or
15 consumed in the processing of recovered materials, or used in research and development related to
16 manufacturing, processing, compounding, mining, or producing any product. [The exemptions
17 granted in this subsection shall not apply to local sales taxes as defined in section 32.085 and the
18 provisions of this subsection shall be in addition to any state and local sales tax exemption provided
19 in section 144.030.] The construction and application of this subsection as expressed by the
20 Missouri supreme court in DST Systems, Inc. v. Director of Revenue, 43 S.W.3d 799 (Mo. banc
21 2001); Southwestern Bell Tel. Co. v. Director of Revenue, 78 S.W.3d 763 (Mo. banc 2002); and
22 Southwestern Bell Tel. Co. v. Director of Revenue, 182 S.W.3d 226 (Mo. banc 2005), is hereby
23 affirmed.

24 3. In addition to all other exemptions granted under this chapter, there is hereby specifically
25 exempted from the provisions of ~~[sections 144.010 to 144.525 and 144.600 to 144.761, and section~~
26 ~~238.235,]~~ this chapter and the local sales tax law as defined in section 32.085, and from the
27 computation of the tax levied, assessed, or payable under [sections 144.010 to 144.525 and 144.600
28 to 144.761, and section 238.235,] this chapter and the local sales tax law as defined in section
29 32.085, all utilities, machinery, and equipment used or consumed directly in television or radio
30 broadcasting and all sales and purchases of tangible personal property, utilities, services, or any
31 other transaction that would otherwise be subject to the state or local sales or use tax when such
32 sales are made to or purchases are made by a contractor for use in fulfillment of any obligation
33 under a defense contract with the United States government, and all sales and leases of tangible
34 personal property by any county, city, incorporated town, or village, provided such sale or lease is
35 authorized under chapter 100, and such transaction is certified for sales tax exemption by the
36 department of economic development, and tangible personal property used for railroad
37 infrastructure brought into this state for processing, fabrication, or other modification for use outside
38 the state in the regular course of business.

39 4. In addition to all other exemptions granted under this chapter, there is hereby specifically
40 exempted from the provisions of ~~[sections 144.010 to 144.525 and 144.600 to 144.761, and section~~
41 ~~238.235,]~~ this chapter and the local sales tax law as defined in section 32.085, and from the
42 computation of the tax levied, assessed, or payable under [sections 144.010 to 144.525 and 144.600
43 to 144.761, and section 238.235,] this chapter and the local sales tax law as defined in section
44 32.085, all sales and purchases of tangible personal property, utilities, services, or any other
45 transaction that would otherwise be subject to the state or local sales or use tax when such sales are
46 made to or purchases are made by a private partner for use in completing a project under sections
47 227.600 to 227.669.

48 5. In addition to all other exemptions granted under this chapter, there is hereby specifically
49 exempted from the provisions of ~~[sections 144.010 to 144.525 and 144.600 to 144.761, and section~~

~~238.235,]~~ this chapter and the local sales tax law as defined in section 32.085, and from the computation of the tax levied, assessed, or payable under ~~[sections 144.010 to 144.525 and 144.600 to 144.761, and section 238.235,]~~ this chapter and the local sales tax law as defined in section 32.085, all materials, manufactured goods, machinery and parts, electrical energy and gas, whether natural, artificial or propane, water, coal and other energy sources, chemicals, soaps, detergents, cleaning and sanitizing agents, and other ingredients and materials inserted by commercial or industrial laundries to treat, clean, and sanitize textiles in facilities which process at least five hundred pounds of textiles per hour and at least sixty thousand pounds per week.

144.060. 1. It shall be the duty of every person making any purchase or receiving any service upon which a tax is imposed by sections 144.010 to 144.510 to pay, to the extent possible under the provisions of section 144.285, the amount of such tax to the person making such sale or rendering such service. Any person who shall willfully and intentionally refuse to pay such tax shall be guilty of a misdemeanor. The provisions of this section shall not apply to any person making any purchase or sale of a motor vehicle subject to sales tax as provided by the Missouri sales tax law, unless such person making the sale is a motor vehicle dealer authorized to collect and remit sales tax pursuant to subsection 10 of section 144.070.

2. A purchaser shall be relieved from any additional tax, interest, additions, or penalties for failure to collect and remit the proper amount of tax owed on a purchase subject to sales tax under this chapter if:

(1) A purchaser's seller or a certified service provider relied on erroneous data provided by the director on tax rates, boundaries, taxing jurisdiction assignments, or in the taxability matrix created under section 144.124;

(2) A purchaser using a database created under section 144.123 received erroneous data provided by the director on tax rates, boundaries, or taxing jurisdiction assignments; or

(3) A purchaser relied on erroneous data provided by the director in the taxability matrix created under section 144.124.

144.080. 1. Every person receiving any payment or consideration upon the sale of property or rendering of service, subject to the tax imposed by the provisions of sections 144.010 to ~~[144.525]~~ 144.527, is exercising the taxable privilege of selling the property or rendering the service at retail and is subject to the tax levied in section 144.020. The person shall be responsible not only for the collection of the amount of the tax imposed on the sale or service to the extent possible under the provisions of section 144.285, but shall, on or before the last day of the month following each calendar quarterly period of three months, file a return with the director of revenue showing the person's gross receipts and the amount of tax levied in section 144.020 for the preceding quarter, and shall remit to the director of revenue, with the return, the taxes levied in section 144.020, except as provided in ~~[subsections 2 and 3]~~ subsection 2 of this section. The director of revenue may promulgate rules or regulations changing the filing and payment requirements of sellers, but shall not require any seller to file and pay more frequently than required in this section.

2. ~~[Where the aggregate amount levied and imposed upon a seller by section 144.020 is in excess of two hundred fifty dollars for either the first or second month of a calendar quarter, the seller shall file a return and pay such aggregate amount for such months to the director of revenue by the twentieth day of the succeeding month.~~

~~3.]~~ Where the aggregate amount levied and imposed upon a seller by section 144.020 is less than forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit the seller to file a return for a calendar year. The return shall be filed and the taxes paid on or before January thirty-first of the succeeding year.

~~[4.]~~ 3. The seller of any property or person rendering any service, subject to the tax imposed by sections 144.010 to ~~[144.525]~~ 144.527, shall collect the tax from the purchaser of such property or the recipient of the service to the extent possible under the provisions of section

1 144.285, but the seller's inability to collect any part or all of the tax does not relieve the seller of the
 2 obligation to pay to the state the tax imposed by section 144.020; except that the collection of the
 3 tax imposed by sections 144.010 to ~~[144.525]~~ 144.527 on motor vehicles and trailers shall be made
 4 as provided in sections 144.070 and 144.440.

5 ~~[5.]~~ 4. Any person may advertise or hold out or state to the public or to any customer
 6 directly that the tax or any part thereof imposed by sections 144.010 to ~~[144.525]~~ 144.527, and
 7 required to be collected by the person, will be assumed or absorbed by the person, provided that the
 8 amount of tax assumed or absorbed shall be stated on any invoice or receipt for the property sold or
 9 service rendered. Any person violating any of the provisions of this section shall be guilty of a
 10 misdemeanor. This subsection shall not apply to any retailer prohibited from collecting and
 11 remitting sales tax under section 66.630.

12 144.083. 1. The director of revenue shall require all persons who are responsible for the
 13 collection of taxes under the provisions of section 144.080 to procure a retail sales license at no cost
 14 to the licensee which shall be prominently displayed at the licensee's place of business, and the
 15 license is valid until revoked by the director or surrendered by the person to whom issued when
 16 sales are discontinued. The director shall issue the retail sales license within ten working days
 17 following the receipt of a properly completed application. Any person applying for a retail sales
 18 license or reinstatement of a revoked sales tax license who owes any tax under ~~[sections 144.010 to~~
 19 ~~144.510]~~ this chapter or sections 143.191 to 143.261 must pay the amount due plus interest and
 20 penalties before the department may issue the applicant a license or reinstate the revoked license.
 21 All persons beginning business subsequent to August 13, 1986, and who are required to collect the
 22 sales tax shall secure a retail sales license prior to making sales at retail. Such license may, after ten
 23 days' notice, be revoked by the director of revenue only in the event the licensee shall be in default
 24 for a period of sixty days in the payment of any taxes levied under section 144.020 or sections
 25 143.191 to 143.261. Notwithstanding the provisions of section 32.057 in the event of revocation,
 26 the director of revenue may publish the status of the business account including the date of
 27 revocation in a manner as determined by the director.

28 2. The possession of a retail sales license and a statement from the department of revenue
 29 that the licensee owes no tax due under sections 144.010 to ~~[144.510]~~ 144.527 or sections 143.191
 30 to 143.261 shall be a prerequisite to the issuance or renewal of any city or county occupation license
 31 or any state license which is required for conducting any business where goods are sold at retail.
 32 The date of issuance on the statement that the licensee owes no tax due shall be no more than ninety
 33 days before the date of submission for application or renewal of the local license. The revocation of
 34 a retailer's license by the director shall render the occupational license or the state license null and
 35 void.

36 3. No person responsible for the collection of taxes under section 144.080 shall make sales
 37 at retail unless such person is the holder of a valid retail sales license. After all appeals have been
 38 exhausted, the director of revenue may notify the county or city law enforcement agency
 39 representing the area in which the former licensee's business is located that the retail sales license of
 40 such person has been revoked, and that any county or city occupation license of such person is also
 41 revoked. The county or city may enforce the provisions of this section, and may prohibit further
 42 sales at retail by such person.

43 4. In addition to the provisions of subsection 2 of this section, beginning January 1, 2009,
 44 the possession of a statement from the department of revenue stating no tax is due under sections
 45 143.191 to 143.265 or sections 144.010 to ~~[144.510]~~ 144.527 shall also be a prerequisite to the
 46 issuance or renewal of any city or county occupation license or any state license required for
 47 conducting any business where goods are sold at retail. The statement of no tax due shall be dated
 48 no longer than ninety days before the date of submission for application or renewal of the city or
 49 county license.

~~[5. Notwithstanding any law or rule to the contrary, sales tax shall only apply to the sale price paid by the final purchaser and not to any off-invoice discounts or other pricing discounts or mechanisms negotiated between manufacturers, wholesalers, and retailers.]~~

144.084. 1. The director shall promulgate rules and regulations for the remittance of returns. Certified service providers shall file a return on behalf of their sellers and shall be required to file the return at the times provided in sections 144.080 and 144.090.

2. For the purpose of more efficiently securing the payment of and accounting for the tax collected and remitted by certified service providers under this chapter, the director of revenue shall make, promulgate, and enforce reasonable rules and regulations for the administration and enforcement of provisions of this chapter relating to the collection and remittance of sales and use tax by certified service providers. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after January 1, 2022, shall be invalid and void.

144.109. 1. Certified service providers providing services to sellers shall not be certified unless:

(1) The provider's system has been designed and tested to ensure the anonymity of purchasers unless otherwise required by law;

(2) Personally identifiable information is used and retained only to the extent necessary with respect to exempt purchasers and for the identification of taxing jurisdictions;

(3) The provider provides consumers with clear and conspicuous notice of its information practices including, but not limited to, what information it collects; how it collects such information; how it uses such information; how long, if at all, it retains such information; and whether it discloses such information to the state. Such notice shall be satisfied by a written privacy policy statement accessible by the public on the certified service provider's website;

(4) The providers' collection, use, and retention of personally identifiable information is limited to that required by the state to ensure the validity of exemptions from taxation that are claimed by reason of a purchaser's status or the intended use of the goods or services purchased, and for the documentation of correct assignment of taxing jurisdictions; and

(5) The provider provides adequate technical, physical, and administrative safeguards so as to protect personally identifiable information from unauthorized access and disclosure.

2. (1) If any personally identifiable information that has been collected and retained is no longer required for the purposes set forth in subdivision (4) of subsection 1 of this section, such information shall no longer be retained by the state.

(2) If personally identifiable information regarding an individual is retained by or on behalf of the state, the state shall provide reasonable access by such individual to his or her own information in the state's possession, as well as a right to correct any inaccurately recorded information.

(3) If anyone other than the state or a person authorized by the state seeks to discover personally identifiable information of an individual, the state shall make a reasonable and timely effort to notify the individual of such request.

3. The attorney general for the state of Missouri shall have the power to enforce the provisions of this section.

144.123. 1. The director shall provide and maintain a database that describes boundary changes for all taxing jurisdictions and the effective dates of such changes for sales and use tax purposes.

1 2. The director shall provide and maintain a database of all sales and use tax rates for all
2 taxing jurisdictions. For the identification of counties and cities, codes corresponding to the rates
3 shall be provided according to Federal Information Processing Standards (FIPS) as developed by the
4 National Institute of Standards and Technology. For the identification of all other jurisdictions,
5 codes corresponding to the rates shall be in a format determined by the director.

6 3. The director shall provide and maintain a database that assigns each five- and nine-digit
7 zip code to the proper rates and taxing jurisdictions. The lowest combined tax rate imposed in the
8 zip code area shall apply if the area includes more than one tax rate in any level of taxing
9 jurisdiction. If a nine-digit zip code designation is not available for a street address, or if a seller or
10 a certified service provider (CSP) is unable to determine the nine-digit zip code designation
11 applicable to a purchase after exercising due diligence to determine the designation, the seller or
12 CSP may apply the rate for the five-digit zip code area. For purposes of this section, there shall be a
13 rebuttable presumption that a seller or CSP has exercised due diligence if the seller has attempted to
14 determine the nine-digit zip code designation by utilizing software approved by the governing board
15 that makes this designation from the street address and the five-digit zip code applicable to a
16 purchase.

17 4. The director may provide address-based boundary database records for assigning taxing
18 jurisdictions and associated rates, which shall be in addition to the requirements of subsection 3 of
19 this section. The database records shall be in the same approved format as the database records
20 required under subsection 3 of this section and shall meet the requirements developed pursuant to
21 the federal Mobile Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If the director
22 develops address-based assignment database records, sellers and CSPs shall be required to use such
23 database. A seller or CSP shall use such database records in place of the five- and nine-digit zip
24 code database records provided for in subsection 3 of this section. If a seller or CSP is unable to
25 determine the applicable rate and jurisdiction using an address-based database record after
26 exercising due diligence, the seller or CSP may apply the nine-digit zip code designation applicable
27 to a purchase. If a nine-digit zip code designation is not available for a street address or if a seller or
28 CSP is unable to determine the nine-digit zip code designation applicable to a purchase after
29 exercising due diligence to determine the designation, the seller or CSP may apply the rate for the
30 five-digit zip code area. For the purposes of this section, there shall be a rebuttable presumption that
31 a seller or CSP has exercised due diligence if the seller or CSP has attempted to determine the tax
32 rate and jurisdiction by utilizing software approved by the director and makes the assignment from
33 the address and zip code information applicable to the purchase. If the director has met the
34 requirements of subsection 3 of this section, the director may also elect to certify vendor-provided
35 address-based databases for assigning tax rates and jurisdictions. The databases shall be in the same
36 approved format as the database records under this section and meet the requirements developed
37 pursuant to the federal Mobile Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If the
38 director certifies a vendor address-based database, a seller or CSP may use such database in place of
39 the database provided for in this subsection.

40 5. The electronic databases provided for in subsections 1, 2, 3, and 4 of this section shall be
41 in downloadable format as determined by the director. The databases may be directly provided by
42 the director or provided by a vendor as designated by the director. A database provided by a vendor
43 as designated by the director shall be applicable and subject to the provisions of this section. The
44 databases shall be provided at no cost to the user of the database. The provisions of subsections 3
45 and 4 of this section shall not apply if the purchased product is received by the purchaser at the
46 business location of the seller.

47 6. No seller or CSP shall be liable for reliance upon erroneous data provided or approved by
48 the director on tax rates, boundaries, or taxing jurisdiction assignments, and no seller shall be liable
49 for erroneous returns made by a CSP on behalf of the seller.

7. In lieu of a database provided under this section, a certified service provider, seller, or marketplace facilitator, as defined under section 144.752, may utilize proprietary data that provides information on sales and use tax rates for all taxing jurisdictions, provided the director of revenue certifies that such proprietary data at a minimum meets the requirements of the database required under the provisions of this section.

144.124. 1. The director shall complete a taxability matrix. The state's entries in the matrix shall be provided and maintained by the director in a database that is in a downloadable format.

2. The director shall provide reasonable notice of changes to the taxability of the products or services listed in the taxability matrix.

3. A seller or CSP shall be relieved from liability to this state or any local taxing jurisdiction for having charged and collected the incorrect amount of state or local sales or use tax resulting from such seller's or CSP's reliance upon erroneous data provided or approved by the director in the taxability matrix, and a seller shall be relieved from liability for erroneous returns made by a CSP on behalf of the seller.

144.140. 1. From every remittance to the director of revenue made on or before the date when the same becomes due, the person required to remit the same shall be entitled to deduct and retain an amount equal to two percent thereof.

2. The director shall provide a monetary allowance from the taxes collected by a CSP under the terms of the contract signed with the provider, provided that such allowance shall be funded entirely from money collected by the CSP.

3. Any vendor receiving an allowance under subsection 2 of this section shall not be entitled to simultaneously deduct the allowance provided for under subsection 1 of this section.

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

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

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

4. Notwithstanding the provisions of section 32.057, a purchaser that originally paid sales or use tax to a vendor or seller may submit a refund claim directly to the director of revenue for such sales or use taxes paid to such vendor or seller and remitted to the director, provided no sum shall be refunded more than once, any such claim shall be subject to any offset, defense, or other claim the director otherwise would have against either the purchaser or vendor or seller, and such claim for refund is accompanied by either:

(1) A notarized assignment of rights statement by the vendor or seller to the purchaser allowing the purchaser to seek the refund on behalf of the vendor or seller. An assignment of rights

statement shall contain the Missouri sales or use tax registration number of the vendor or seller, a list of the transactions covered by the assignment, the tax periods and location for which the original sale was reported to the director of revenue by the vendor or seller, and a notarized statement signed by the vendor or seller affirming that the vendor or seller has not received a refund or credit, will not apply for a refund or credit of the tax collected on any transactions covered by the assignment, and authorizes the director to amend the seller's return to reflect the refund; or

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

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

5. Notwithstanding the provisions of section 32.057, when a vendor files a refund claim on behalf of a purchaser and such refund claim is denied by the director, notice of such denial and the reason for the denial shall be sent by the director to the vendor and each purchaser whose name and address is submitted with the refund claim form filed by the vendor. A purchaser shall be entitled to appeal the denial of the refund claim within sixty days of the date such notice of denial is mailed by the director as provided in section 144.261. The provisions of this subsection shall apply to all refund claims filed after August 28, 2012. The provisions of this subsection allowing a purchaser to appeal the director's decision to deny a refund claim shall also apply to any refund claim denied by the director on or after January 1, 2007, if an appeal of the denial of the refund claim is filed by the purchaser no later than September 28, 2012, and if such claim is based solely on the issue of the exemption of the electronic transmission or delivery of computer software.

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

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

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

(2) Notwithstanding the provisions of this section, if a customer of mobile telecommunications services believes that the amount of tax, the assignment of place of primary use

1 or the taxing jurisdiction included on a billing is erroneous, the customer shall notify the home
 2 service provider, in writing, within three years from the date of the billing statement. The customer
 3 shall include in such written notification the street address for the customer's place of primary use,
 4 the account name and number for which the customer seeks a correction of the tax assignment, a
 5 description of the error asserted by the customer and any other information the home service
 6 provider reasonably requires to process the request;

7 (3) Within sixty days of receiving the customer's notice, the home service provider shall
 8 review its records and the electronic database or enhanced zip code to determine the customer's
 9 correct taxing jurisdiction. If the home service provider determines that the review shows that the
 10 amount of tax, assignment of place of primary use or taxing jurisdiction is in error, the home service
 11 provider shall correct the error and, at its election, either refund or credit the amount of tax
 12 erroneously collected to the customer for a period of up to three years from the last day of the home
 13 service provider's sixty-day review period. If the home service provider determines that the review
 14 shows that the amount of tax, the assignment of place of primary use or the taxing jurisdiction is
 15 correct, the home service provider shall provide a written explanation of its determination to the
 16 customer.

17 8. For all refund claims submitted to the department of revenue on or after September 1,
 18 2003, notwithstanding any provision of this section to the contrary, if a person legally obligated to
 19 remit the tax levied under this chapter [144] has received a refund of such taxes for a specific issue
 20 and submits a subsequent claim for refund of such taxes on the same issue for a tax period beginning
 21 on or after the date the original refund check issued to such person, no refund shall be allowed. This
 22 subsection shall not apply and a refund shall be allowed if the refund claim is filed by a purchaser
 23 under the provisions of subsection 4 of this section, the refund claim is for use tax remitted by the
 24 purchaser, or an additional refund claim is filed by a person legally obligated to remit the tax due to
 25 any of the following:

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

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

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

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

39 10. If any tax was paid more than once, was incorrectly collected, or was incorrectly
 40 computed, such sum shall be credited on any taxes then due from the person legally obligated to
 41 remit the tax under chapter 144 against any deficiency or tax due discovered through an audit of the
 42 person by the department of revenue through adjustment during the same tax filing period for which
 43 the audit applied.

44 11. A cause of action against the seller by a purchaser for a tax erroneously or illegally
 45 collected under this chapter shall not accrue until a purchaser has provided written notice to a seller
 46 and the seller has had sixty days to respond. Such notice to the seller shall contain the information
 47 necessary to determine the validity of the request. A seller shall be presumed to have a reasonable
 48 business practice if, in the collection of such tax, the seller uses a provider or a system certified by
 49 the director and has remitted to the state all tax collected less any deductions, credits, or allowances.

144.210. 1. The burden of proving that a sale of tangible personal property, services, substances or things was not a sale at retail shall be upon the person who made the sale, except that with respect to sales, services, or transactions provided for in section 144.070. ~~[The seller shall obtain and maintain exemption certificates signed by the purchaser or his agent as evidence for any exempt sales claimed; provided, however, that before any administrative tribunal of this state, a seller may prove that sale is exempt from tax under this chapter in accordance with proof admissible under the applicable rules of evidence; except that when a purchaser has purchased tangible personal property or services sales tax free under a claim of exemption which is found to be improper, the director of revenue may collect the proper amount of tax, interest, additions to tax and penalty from the purchaser directly. Any tax, interest, additions to tax or penalty collected by the director from the purchaser shall be credited against the amount otherwise due from the seller on the purchases or sales where the exemption was claimed.]~~

2. If the director of revenue is not satisfied with the return and payment of the tax made by any person, he is hereby authorized and empowered to make an additional assessment of tax due from such person, based upon the facts contained in the return or upon any information within his possession or that shall come into his possession.

3. The director of revenue shall give to the person written notice of such additional or revised assessment by certified or registered mail to the person at his or its last known address.

144.285. 1. ~~[In order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid fractions of pennies, the director of revenue shall establish brackets, showing the amounts of tax to be collected on sales of specified amounts, which shall be applicable to all taxable transactions]~~ When the seller is computing the amount of tax owed by the purchaser and remitted to the state:

(1) Tax computation shall be carried to the third decimal place; and

(2) The tax shall be rounded to a whole cent using a method that rounds up to the next cent whenever the third decimal place is greater than four.

2. ~~[In all instances where statements covering taxable purchases are rendered to the taxpayer on a monthly or other periodic basis, the amount of tax shall be determined by applying the applicable tax rate to the taxable purchases represented on the statement, rounded to the nearest whole cent, or by application of the brackets established by the director of revenue, at the option of the retail vendor]~~ Sellers may elect to compute the tax due on a transaction on an item or an invoice basis. The provision of this subsection may be applied to the aggregated state and local taxes.

3. No vendor or seller shall knowingly charge or receive from a purchaser as a sales tax any sum in excess of the sums provided for in this section.

4. ~~[A vendor may, at his option, determine the amount charged to and received from each purchaser by use of a formula which applies the applicable tax rate to each taxable purchase, rounded to the nearest whole cent. The formula shall be uniformly and consistently applied to all purchases similarly situated.~~

~~5.]~~ Amounts which a vendor charges to and receives from the purchaser in accordance with this section shall not be includable in his gross receipts if the amounts are separately charged or stated.

~~[6.]~~ 5. If sales tax for one or more local political subdivisions is owed by a taxpayer pursuant to chapter 66, 67, 92, or 94 and that taxpayer remits less than all sales tax due for a filing period specified in section 144.080, the director of revenue shall deposit the tax remitted proportionately to each taxing jurisdiction in accordance with the percentage that each such jurisdiction's share of the tax due for the filing period bears to the total tax due from such taxpayer for such period. The unpaid balance due along with penalties and interest shall be similarly prorated among the state and all local jurisdictions for which tax was due during the filing period for which

an underpayment occurs. The provisions of this subsection shall apply to all returns or remittances relating to sales made on or after January 1, 1984.

144.526. 1. This section shall be known and may be cited as the "Show Me Green Sales Tax Holiday".

2. For purposes of this section, the following terms mean:

(1) "Appliance", clothes washers and dryers, water heaters, trash compactors, dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and freezers; and

(2) "Energy star certified", any appliance approved by both the United States Environmental Protection Agency and the United States Department of Energy as eligible to display the energy star label, as amended from time to time.

3. In each year beginning on or after January 1, 2009, there is hereby specifically exempted from state sales tax law and all local sales and use taxes all retail sales of any energy star certified new appliance, up to one thousand five hundred dollars per appliance, during a seven-day period beginning at 12:01 a.m. on April nineteenth and ending at midnight on April twenty-fifth. If a purchaser and seller are located in two different time zones, the time zone of the seller's location shall determine the authorized exemption period.

~~4. [A political subdivision may allow the sales tax holiday under this section to apply to its local sales taxes by enacting an ordinance to that effect. Any such political subdivision shall notify the department of revenue not less than forty-five calendar days prior to the beginning date of the sales tax holiday occurring in that year of any such ordinance or order.~~

~~5. This section may not apply to any retailer when less than two percent of the retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales tax refund in lieu of the sales tax holiday.] A sale of property that is eligible for an exemption under subsection 1 of this section but is purchased under a layaway sale shall only qualify for an exemption if:~~

~~(1) Final payment on a layaway order is made by, and the property is given to, the purchaser during the exemption period; or~~

~~(2) The purchaser selects the property and the seller accepts the order for the property during the exemption period, for immediate delivery upon full payment, even if delivery is made after the exemption period.~~

5. (1) For any discount offered by a seller that is a reduction of the sales price of the product, the discounted sales price shall determine whether the sales price falls below the price threshold provided in subsection 1 of this section. A coupon that reduces the sales price shall be treated as a discount only if the seller is not reimbursed for the coupon amount by a third party.

(2) If a discount applies to the total amount paid by a purchaser rather than to the sales price of a particular product and the purchaser has purchased both exempt property and taxable property, the seller shall allocate the discount based on the total sales prices of the taxable property compared to the total sales prices of all property sold in the same transaction.

6. Items that are normally sold as a single unit shall continue to be sold in that manner and shall not be priced separately and sold as individual items.

7. Items that are purchased during an exemption period but that are not delivered to the purchaser until after the exemption period due to the item not being in stock shall qualify for an exemption. The provisions of this subsection shall not apply to an item that was delivered during an exemption period but was purchased prior to or after the exemption period.

8. (1) If a purchaser purchases an item of eligible property during an exemption period, but later exchanges the item for a similar eligible item after the exemption period, no additional tax shall be due on the new item.

(2) If a purchaser purchases an item of eligible property during an exemption period, but later returns the item after the exemption period and receives credit on the purchase of a different

1 nonexempt item, the appropriate sales tax shall be due on the sale of the newly purchased item.

2 (3) If a purchaser purchases an item of eligible property before an exemption period, but
 3 during the exemption period returns the item and receives credit on the purchase of a different item
 4 of eligible property, no sales tax shall be due on the sale of the new item if the new item is
 5 purchased during the exemption period.

6 (4) For a sixty day period immediately following the end of the exemption period, if a
 7 purchaser returns an exempt item, no credit for or refund of sales tax shall be given unless the
 8 purchaser provides a receipt or invoice that shows tax was paid or the seller has sufficient
 9 documentation to show that tax was paid on the item being returned.

10 144.600. 1. This law may be cited as the "Compensating Use Tax Law".

11 2. All provisions in sections 144.010 to 144.527 with respect to sales into this state by out-
 12 of-state sellers shall apply to the compensating use tax law.

13 144.612. 1. A vendor shall be required to register with the director under this chapter for
 14 the collection and remittance of use tax if the vendor engages in business activities within this state.
 15 For purposes of this chapter, "engages in business activities within this state" includes:

16 (1) Maintaining or having a franchisee or licensee operating under the seller's trade name in
 17 this state if the franchisee or licensee is required to collect sales tax under this chapter; or

18 (2) Soliciting sales or taking orders by sales agents or traveling representatives.

19 2. A vendor shall be presumed to engage in business activities within this state if any
 20 person, other than a common carrier acting in its capacity as such, that has substantial nexus with
 21 this state:

22 (1) Sells a similar line of products as the vendor and does so under the same or a similar
 23 business name;

24 (2) Maintains an office, distribution facility, warehouse, storage place, or similar place of
 25 business in the state to facilitate the delivery of property or services sold by the vendor to the
 26 vendor's customers;

27 (3) Delivers, installs, assembles, or performs maintenance services for the vendor's
 28 customers within the state;

29 (4) Facilitates the vendor's delivery of property to customers in the state by allowing the
 30 vendor's customers to pick up property sold by the vendor at an office, distribution facility,
 31 warehouse, storage place, or similar place of business maintained by the person in the state; or

32 (5) Conducts any other activities in the state that are significantly associated with the
 33 vendor's ability to establish and maintain a market in the state for the sales;

34 3. The presumption in subsection 2 of this section may be rebutted by demonstrating that the
 35 person's activities in the state are not significantly associated with the vendor's ability to establish or
 36 maintain a market in this state for the vendor's sales.

37 4. Notwithstanding subsection 2 of this section, a vendor shall be presumed to engage in
 38 business activities within this state if the vendor enters into an agreement with one or more residents
 39 of this state under which the resident, for a commission or other consideration, directly or indirectly
 40 refers potential customers, whether by a link on a website, an in-person oral presentation,
 41 telemarketing, or otherwise, to the vendor, if the cumulative gross receipts from sales by the vendor
 42 to customers in the state who are referred to the vendor by all residents with this type of an
 43 agreement with the vendor are in excess of ten thousand dollars during the preceding twelve months.

44 5. The presumption in subsection 4 of this section may be rebutted by submitting proof that
 45 the residents with whom the vendor has an agreement did not engage in any activity within the state
 46 that was significantly associated with the vendor's ability to establish or maintain the vendor's
 47 market in the state during the preceding twelve months. Such proof may consist of sworn written
 48 statements from all of the residents with whom the vendor has an agreement stating that they did not
 49 engage in any solicitation in the state on behalf of the vendor during the preceding year provided

1 that such statements are provided and obtained in good faith.

2 6. (1) Notwithstanding any other provision of law to the contrary, any vendor selling
 3 tangible personal property or services designated and defined as taxable under the provisions of this
 4 chapter for delivery into Missouri, and who does not have a physical presence in the state, shall be
 5 subject to the provisions of sections 144.600 to 144.753, shall remit the use tax, and shall follow all
 6 applicable procedures and requirements of law as if the vendor had a physical presence in the state,
 7 provided the vendor's gross revenue from delivery of tangible personal property into this state in the
 8 previous or current calendar year exceeds one hundred thousand dollars. No obligation to collect
 9 and remit use tax required under this subsection shall be applied prior to January 1, 2022.

10 (2) The use tax revenue collected from remittances made under the provisions of
 11 subdivision (1) of this subsection shall be deposited in the general revenue fund as provided under
 12 section 144.700.

13 144.655. 1. Every vendor, on or before the last day of the month following each calendar
 14 quarterly period of three months, shall file with the director of revenue a return of all taxes collected
 15 for the preceding quarter in the form prescribed by the director of revenue, showing the total sales
 16 price of the tangible personal property sold by the vendor, the storage, use or consumption of which
 17 is subject to the tax levied by this law, and other information the director of revenue deems
 18 necessary. The return shall be accompanied by a remittance of the amount of the tax required to be
 19 collected by the vendor during the period covered by the return. Returns shall be signed by the
 20 vendor or the vendor's authorized agent. The director of revenue may promulgate rules or
 21 regulations changing the filing and payment requirements of vendors, but shall not require any
 22 vendor to file and pay more frequently than required in this section.

23 2. Where the aggregate amount of tax required to be collected by a vendor is in excess of
 24 two hundred and fifty dollars for either the first or second month of a calendar quarter, the vendor
 25 shall pay such aggregate amount for such months to the director of revenue by the twentieth day of
 26 the succeeding month. The amount so paid shall be allowed as a credit against the liability shown
 27 on the vendor's quarterly return required by this section.

28 3. Where the aggregate amount of tax required to be collected by a vendor is less than forty-
 29 five dollars in a calendar quarter, the director of revenue shall by regulation permit the vendor to file
 30 a return for a calendar year. The return shall be filed and the taxes paid on or before January thirty-
 31 first of the succeeding year.

32 4. Except as provided in subsection 5 of this section, every person purchasing tangible
 33 personal property, the storage, use or consumption of which is subject to the tax levied by sections
 34 144.600 to 144.748, who has not paid the tax due to a vendor registered in accordance with the
 35 provisions of section 144.650, shall file with the director of revenue a return for the preceding
 36 reporting period in the form and manner that the director of revenue prescribes, showing the total
 37 sales price of the tangible property purchased during the preceding reporting period and any other
 38 information that the director of revenue deems necessary for the proper administration of sections
 39 144.600 to 144.748. The return shall be accompanied by a remittance of the amount of the tax
 40 required by sections 144.600 to 144.748 to be paid by the person. Returns shall be signed by the
 41 person liable for the tax or such person's duly authorized agent. For purposes of this subsection, the
 42 reporting period shall be determined by the director of revenue and may be a calendar quarter or a
 43 calendar year. Annual returns and payments required by the director pursuant to this subsection
 44 shall be due on or before April fifteenth of the year for the preceding calendar year and quarterly
 45 returns and payments shall be due on or before the last day of the month following each calendar
 46 period of three months. Upon the taxpayer's request, the director may allow the filing of such
 47 returns and payments on a monthly basis. If a taxpayer elects to file a monthly return and payment,
 48 such return and payment shall be due on or before the twentieth day of the succeeding month.

49 5. Any person purchasing tangible personal property subject to the taxes imposed by

sections 144.600 to 144.748 shall not be required to file a use tax return with the director of revenue if such purchases on which such taxes were not paid do not exceed in the aggregate two thousand dollars in any calendar year.

6. Nothing in subsection 5 of this section shall relieve a vendor of liability to collect the tax imposed pursuant to sections 144.600 to 144.748 on the total gross receipts of all sales of tangible personal property used, stored or consumed in this state and to remit all taxes collected to the director of revenue in accordance with the provisions of this section nor shall it relieve a purchaser from paying such taxes to a vendor registered in accordance with the provisions of section 144.650.

7. Any out-of-state seller that is not legally required to register for use tax in this state but chooses to collect and remit use tax under sections 144.600 to 144.761 shall file a return for the calendar year. The return shall be filed and the taxes paid on or before January thirty-first of the succeeding year.

144.710. [From every remittance made by a vendor as required by sections 144.600 to 144.745 to the director of revenue on or before the date when the remittance becomes due, the vendor may deduct and retain an amount equal to two percent thereof.] The provisions of section 144.140 relating to the allowance for timely remittance of payment shall be applicable to the tax levied under sections 144.600 to 144.745.

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

(1) "Marketplace facilitator", a person that:

(a) Facilitates a retail sale by a marketplace seller by listing or advertising for sale by the marketplace seller, in any forum, tangible personal property or services that are subject to tax under this chapter; and

(b) Either directly or indirectly, through agreements or arrangements with third parties, collecting payment from the purchaser and transmitting such payment to the marketplace seller regardless of whether the marketplace facilitator receives compensation or other consideration in exchange for its services.

A marketplace facilitator is a seller and shall comply with the provisions of this chapter. A marketplace facilitator shall not include a person who provides internet advertising services or product listing and who does not collect payment from the purchaser and transmit payment to the marketplace seller, and shall not include a person with respect to the provision of travel agency services or the operation of a marketplace or that portion of a marketplace that enables consumers to receive travel agency services. For the purposes of this subdivision, "travel agency services" means facilitating, for a commission, fee, or other consideration, vacation or travel packages; rental car or other travel reservations; tickets for domestic or foreign travel by air, rail, ship, bus, or other medium of transportation; or hotel or other lodging accommodations;

(2) "Marketplace seller", a seller that makes sales through any electronic marketplace operated by a marketplace facilitator;

(3) "Person", any individual, firm, copartnership, joint venture, association, or corporation, municipal or private, whether organized for profit or not; state, county, political subdivision, state department, commission, board, bureau or agency; estate, trust, business trust, receiver, or trustee appointed by the state or a federal court; syndicate; or any other group or combination acting as a unit;

(4) "Purchaser", any person who is the recipient for a valuable consideration of any sale of tangible personal property acquired for use, storage, or consumption in this state;

(5) "Retail sale", the same meaning as defined under sections 144.010 and 144.011, excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors required to be titled under the laws of the state and subject to tax under subdivision (9) of subsection 1 of section 144.020;

1 (6) "Seller", a person selling or furnishing tangible personal property or rendering services
2 on the receipts from which a tax is imposed under section 144.020.

3 2. (1) By no later than January 1, 2022, marketplace facilitators that reach the threshold
4 provided under subsection 6 of section 144.612 shall register with the department to collect and
5 remit sales and use tax, as applicable, on sales made through the marketplace facilitator's
6 marketplace by or on behalf of a marketplace seller that are purchased in or delivered into the state,
7 whether by the marketplace facilitator or another person, and regardless of whether the marketplace
8 seller for whom sales are facilitated possesses a retail sales license or would have been required to
9 collect sales or use tax had the sale not been facilitated by the marketplace facilitator. Such retail
10 sales shall include those made directly by the marketplace facilitator and shall also include those
11 retail sales made by marketplace sellers through the marketplace facilitator's marketplace. The
12 collection and reporting requirements of this subsection shall not apply to retail sales other than
13 those made through a marketplace facilitator's marketplace. Nothing in this section shall be
14 construed to limit or prohibit the ability of a marketplace facilitator and a marketplace seller to enter
15 into agreements regarding the fulfillment of the requirements of this chapter.

16 (2) All taxable sales made through a marketplace facilitator's marketplace by or on behalf of
17 a marketplace seller shall be deemed to be consummated at the location in this state to which the
18 item is shipped or delivered, or at which possession is taken by the purchaser.

19 3. Marketplace facilitators that are required to collect sales and use tax under this section
20 shall report and remit the tax separately from any sales and use tax collected by the marketplace
21 facilitator, or by affiliates of the marketplace facilitator, which the marketplace facilitator would
22 have been required to collect and remit under the provisions of this chapter prior to January 1, 2022.
23 Such tax shall be reported and remitted on a marketplace facilitator return to be developed and
24 published by the department. Marketplace facilitators shall maintain records of all sales delivered to
25 a location in the state, including copies of invoices showing the purchaser, address, purchase
26 amount, and sales and use tax collected. Such records shall be made available for review and
27 inspection upon request by the department.

28 4. Marketplace facilitators who properly collect and remit to the department in a timely
29 manner sales and use tax on sales in accordance with the provisions of this section by or on behalf
30 of marketplace sellers shall be eligible for any discount provided under this chapter.

31 5. A marketplace facilitator shall provide the purchaser with a statement or invoice showing
32 that the sales or use tax was collected and shall be remitted on the purchaser's behalf.

33 6. Any taxpayer who remits sales or use tax under this section shall be entitled to refunds or
34 credits to the same extent and in the same manner provided for in section 144.190 for taxes
35 collected and remitted under this section. Nothing in this section shall relieve a purchaser of the
36 obligation to remit sales or use tax for any retail sale taxable under this chapter for which a
37 marketplace facilitator or marketplace seller does not collect and remit the sales or use tax.

38 7. Except as provided under subsections 8 to 10 of this section, marketplace facilitators shall
39 be subject to the penalty provisions, procedures, and reporting requirements provided under the
40 provisions of this chapter.

41 8. No class action shall be brought against a marketplace facilitator in any court in this state
42 on behalf of purchasers arising from or in any way related to an overpayment of sales or use tax
43 collected on retail sales facilitated by a marketplace facilitator, regardless of whether that claim is
44 characterized as a tax refund claim. Nothing in this subsection shall affect a purchaser's right to
45 seek a refund as provided under section 144.190.

46 9. An audit performed by the department under this chapter shall only be performed on a
47 marketplace facilitator for sales made by marketplace sellers but facilitated by the marketplace
48 facilitator. The department shall not audit a marketplace seller for sales facilitated by a marketplace
49 facilitator except to the extent a marketplace facilitator seeks relief from liability under the

provisions of paragraph (a) of subdivision (1) of subsection 10 of this section.

10. (1) A marketplace facilitator shall be relieved from liability under this section for the failure to collect and remit the correct amount of sales or use tax on retail sales facilitated for marketplace sellers under the following circumstances:

(a) To the extent that the marketplace facilitator demonstrates to the satisfaction of the department that the error was due to insufficient or incorrect information given to the marketplace facilitator by the marketplace seller; provided, however, that a marketplace facilitator shall not be relieved of liability under this paragraph if the marketplace facilitator and the marketplace seller are affiliated;

(b) To the extent that the marketplace facilitator demonstrates to the satisfaction of the department that:

a. The marketplace facilitator is not the seller and that the marketplace facilitator and marketplace seller are not affiliated;

b. The retail sale was facilitated for a marketplace seller through a marketplace operated by the marketplace facilitator; and

c. The failure to collect and remit the correct amount of sales or use tax was due to an error other than an error in sourcing the sale under the provisions of this chapter.

(2) The relief from liability provided under subdivision (1) of this subsection shall not exceed the following percentage of the total sales and use tax due on retail sales facilitated by a marketplace facilitator for marketplace sellers and sourced to this state during a calendar year, excluding retail sales made directly by the marketplace facilitator or affiliates of the marketplace facilitator:

(a) For retail sales made or facilitated during the 2022 calendar year, four percent;

(b) For retail sales made or facilitated during the 2023 calendar year, two percent;

(c) For retail sales made or facilitated during the 2024 calendar year, one percent; and

(d) For retail sales made or facilitated for all years beginning on or after January 1, 2025, zero percent.

(3) To the extent that a marketplace facilitator is relieved of liability for the collection of sales and use tax under this subsection, the marketplace seller for whom the marketplace facilitator has made or facilitated the sale shall also be relieved of liability under this subsection.

(4) The department shall determine the manner in which a marketplace facilitator or marketplace seller shall apply for and claim the relief from liability provided for under this subsection.

11. The department may grant a waiver from the requirements of this section if a marketplace facilitator demonstrates to the satisfaction of the department that all of its marketplace sellers are already registered under the provisions of this chapter to collect and remit sales and use tax. If such waiver is granted, the sales or use tax due shall be collected and remitted by the marketplace seller. The department shall develop guidelines by rule that establish the criteria for obtaining a waiver, the process and procedure for a marketplace facilitator or marketplace seller to apply for a waiver, and the process for providing notice to an affected marketplace facilitator and marketplace seller of a waiver obtained under the provisions of this subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after January 1, 2022, shall be invalid and void.

12. For the purposes of this section, a marketplace facilitator shall not include a third-party

financial institution appointed by a merchant or a marketplace facilitator to handle various forms of payment transactions, such as processing credit cards and debit cards, and whose sole activity with respect to marketplace sales is to facilitate the payment transactions between two parties.

144.757. 1. Any county or municipality, except municipalities within a county having a charter form of government with a population in excess of nine hundred thousand, may, by a majority vote of its governing body, impose a local use tax if a local sales tax is imposed as defined in section 32.085 at a rate equal to the rate of the local sales tax in effect in such county or municipality; provided, however, that no ordinance or order enacted pursuant to sections 144.757 to 144.761 shall be effective unless the governing body of the county or municipality submits to the voters thereof at a municipal, county or state general, primary or special election a proposal to authorize the governing body of the county or municipality to impose a local use tax pursuant to sections 144.757 to 144.761. Municipalities within a county having a charter form of government with a population in excess of nine hundred thousand may, upon voter approval received pursuant to paragraph (b) of subdivision (2) of subsection 2 of this section, impose a local use tax at the same rate as the local municipal sales tax with the revenues from all such municipal use taxes to be distributed pursuant to subsection 4 of section 94.890. The municipality shall within thirty days of the approval of the use tax imposed pursuant to paragraph (b) of subdivision (2) of subsection 2 of this section select one of the distribution options permitted in subsection 4 of section 94.890 for distribution of all municipal use taxes.

2. (1) The ballot of submission, except for counties and municipalities described in subdivisions (2) and (3) of this subsection, shall contain substantially the following language:

Shall the _____ (county or municipality's name) impose a local use tax at the same rate as the total local sales tax rate, [~~currently _____ (insert percent),~~] provided that if the local sales tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or raised by the same action? [~~A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.~~] Approval of this question will eliminate the disparity in tax rates collected by local and out-of-state sellers by imposing the same rate on all sellers.

☐ 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".

(2) (a) The ballot of submission in a county having a charter form of government with a population in excess of nine hundred thousand shall contain substantially the following language:

For the purposes of enhancing county and municipal public safety, parks, and job creation and enhancing local government services, shall the county be authorized to collect a local use tax equal to the total of the existing county sales tax rate [~~of (insert tax rate)~~], provided that if the county sales tax is repealed, reduced or raised by voter approval, the local use tax rate shall also be repealed, reduced or raised by the same voter action? Fifty percent of the revenue shall be used by the county throughout the county for improving and enhancing public safety, park improvements, and job creation, and fifty percent shall be used for enhancing local government services. The county shall be required to make available to the public an audited comprehensive financial report detailing the management and use of the countywide portion of the funds each year.

A use tax is the equivalent of a sales tax on purchases from out-of-state sellers by in-state buyers and on certain taxable business transactions. [~~A use tax return shall not be required to be filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.~~] Approval of this question

1 will eliminate the disparity in tax rates collected by local and out-of-state sellers by
 2 imposing the same rate on all sellers.

3 ☐ YES ☐ NO

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

6 (b) The ballot of submission in a municipality within a county having a charter form of
 7 government with a population in excess of nine hundred thousand shall contain substantially the
 8 following language:

9 Shall the municipality be authorized to impose a local use tax at the same rate as the
 10 local sales tax by a vote of the governing body, provided that if any local sales tax is
 11 repealed, reduced or raised by voter approval, the respective local use tax shall also
 12 be repealed, reduced or raised by the same action? ~~[A use tax return shall not be~~
 13 ~~required to be filed by persons whose purchases from out-of-state vendors do not in~~
 14 ~~total exceed two thousand dollars in any calendar year.]~~ Approval of this question
 15 will eliminate the disparity in tax rates collected by local and out-of-state sellers by
 16 imposing the same rate on all sellers.

17 ☐ YES ☐ NO

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

20 (3) The ballot of submission in any city not within a county shall contain substantially the
 21 following language:

22 Shall the _____ (city name) impose a local use tax at the same rate as the local sales
 23 tax, ~~[currently at a rate of _____ (insert percent)]~~ which includes the capital
 24 improvements sales tax and the transportation tax, provided that if any local sales tax
 25 is repealed, reduced or raised by voter approval, the respective local use tax shall also
 26 be repealed, reduced or raised by the same action? ~~[A use tax return shall not be~~
 27 ~~required to be filed by persons whose purchases from out-of-state vendors do not in~~
 28 ~~total exceed two thousand dollars in any calendar year.]~~ Approval of this question
 29 will eliminate the disparity in tax rates collected by local and out-of-state sellers by
 30 imposing the same rate on all sellers.

31 ☐ YES ☐ NO

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

34 (4) If any of such ballots are submitted on August 6, 1996, and if a majority of the votes cast
 35 on the proposal by the qualified voters voting thereon are in favor of the proposal, then the
 36 ordinance or order and any amendments thereto shall be in effect October 1, 1996, provided the
 37 director of revenue receives notice of adoption of the local use tax on or before August 16, 1996. If
 38 any of such ballots are submitted after December 31, 1996, and if a majority of the votes cast on the
 39 proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or
 40 order and any amendments thereto shall be in effect on the first day of the calendar quarter which
 41 begins at least forty-five days after the director of revenue receives notice of adoption of the local
 42 use tax. If a majority of the votes cast by the qualified voters voting are opposed to the proposal,
 43 then the governing body of the county or municipality shall have no power to impose the local use
 44 tax as herein authorized unless and until the governing body of the county or municipality shall
 45 again have submitted another proposal to authorize the governing body of the county or
 46 municipality to impose the local use tax and such proposal is approved by a majority of the qualified
 47 voters voting thereon.

48 3. The local use tax may be imposed at the same rate as the local sales tax then currently in
 49 effect in the county or municipality upon all transactions which are subject to the taxes imposed

1 pursuant to sections 144.600 to 144.745 within the county or municipality adopting such tax;
2 provided, however, that if any local sales tax is repealed or the rate thereof is reduced or raised by
3 voter approval, the local use tax rate shall also be deemed to be repealed, reduced or raised by the
4 same action repealing, reducing or raising the local sales tax.

5 4. For purposes of sections 144.757 to 144.761, the use tax may be referred to or described
6 as the equivalent of a sales tax on purchases made from out-of-state sellers by in-state buyers and on
7 certain intrabusiness transactions. Such a description shall not change the classification, form or
8 subject of the use tax or the manner in which it is collected.

9 144.759. 1. All local use taxes collected by the director of revenue pursuant to sections
10 144.757 to 144.761 on behalf of any county or municipality, less one percent for cost of collection,
11 which shall be deposited in the state's general revenue fund after payment of premiums for surety
12 bonds as provided in section 32.087 shall be deposited with the state treasurer in a local use tax trust
13 fund, which fund shall be separate and apart from the local sales tax trust funds. The moneys in
14 such local use tax trust fund shall not be deemed to be state funds and shall not be commingled with
15 any funds of the state. The director of revenue shall keep accurate records of the amount of money
16 in the trust fund which was collected in each county or municipality imposing a local use tax, and
17 the records shall be open to the inspection of officers of the county or municipality and to the public.
18 No later than the tenth day of each month, the director of revenue shall distribute all moneys
19 deposited in the trust fund during the preceding month, except as provided in subsection 2 of this
20 section, to the county or municipality treasurer, or such other officer as may be designated by the
21 county or municipality ordinance or order, of each county or municipality imposing the tax
22 authorized by sections 144.757 to 144.761, the sum due the county or municipality as certified by
23 the director of revenue.

24 2. The director of revenue shall distribute all moneys which would be due any county
25 having a charter form of government and having a population of nine hundred thousand or more to
26 the county treasurer or such other officer as may be designated by county ordinance, who shall
27 distribute such moneys as follows: the portion of the use tax imposed by the county which equals
28 one-half the rate of sales tax in effect for such county shall be disbursed to the county treasurer for
29 expenditure throughout the county for public safety, parks, and job creation, subject to any
30 qualifications and regulations adopted by ordinance of the county. Such ordinance shall require an
31 audited comprehensive financial report detailing the management and use of such funds each year.
32 Such ordinance shall also require that the county and the municipal league of the county jointly
33 prepare a strategy to guide expenditures of funds and conduct an annual review of the strategy. The
34 treasurer or such other officer as may be designated by county ordinance shall distribute one-third of
35 the balance to the county and to each city, town and village in group B according to section 66.620
36 as modified by this section, a portion of the two-thirds remainder of such balance equal to the
37 percentage ratio that the population of each such city, town or village bears to the total population of
38 all such group B cities, towns and villages. For the purposes of this subsection, population shall be
39 determined by the last federal decennial census or the latest census that determines the total
40 population of the county and all political subdivisions therein. For the purposes of this subsection,
41 each city, town or village in group A according to section 66.620 but whose per capita sales tax
42 receipts during the preceding calendar year pursuant to sections 66.600 to 66.630 were less than the
43 per capita countywide average of all sales tax receipts during the preceding calendar year, shall be
44 treated as a group B city, town or village until the per capita amount distributed to such city, town or
45 village equals the difference between the per capita sales tax receipts during the preceding calendar
46 year and the per capita countywide average of all sales tax receipts during the preceding calendar
47 year.

48 3. The director of revenue may authorize the state treasurer to make refunds from the
49 amounts in the trust fund and credited to any county or municipality for erroneous payments and

overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such counties or municipalities. If any county or municipality abolishes the tax, the county or municipality shall notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal, and the repeal shall be effective as provided in subsection 19 of section 32.087. The director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county or municipality, the director of revenue shall authorize the state treasurer to remit the balance in the account to the county or municipality and close the account of that county or municipality. The director of revenue shall notify each county or municipality of each instance of any amount refunded or any check redeemed from receipts due the county or municipality.

4. Except as modified in sections 144.757 to 144.761, all provisions of sections 32.085 ~~[and]~~ to 32.087 applicable to the local sales tax, except for subsection 12 of section 32.087, and all provisions of sections 144.600 to 144.745 shall apply to the tax imposed pursuant to sections 144.757 to 144.761, and the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax.

144.761. 1. No county or municipality imposing a local use tax pursuant to sections 144.757 to 144.761 may repeal or amend such local use tax unless such repeal or amendment is submitted to and approved by the voters of the county or municipality in the manner provided in section 144.757; provided, however, that the repeal of the local sales tax within the county or municipality shall be deemed to repeal the local use tax imposed pursuant to sections 144.757 to 144.761.

2. Whenever the governing body of any county or municipality in which a local use tax has been imposed in the manner provided by sections 144.757 to 144.761 receives a petition, signed by fifteen percent of the registered voters of such county or municipality voting in the last gubernatorial election, calling for an election to repeal such local use tax, the governing body shall submit to the voters of such county or municipality a proposal to repeal the county or municipality use tax imposed pursuant to sections 144.757 to 144.761. If a majority of the votes cast on the proposal by the registered voters voting thereon are in favor of the proposal to repeal the local use tax, then the ordinance or order imposing the local use tax, along with any amendments thereto, is repealed. If a majority of the votes cast by the registered voters voting thereon are opposed to the proposal to repeal the local use tax, then the ordinance or order imposing the local use tax, along with any amendments thereto, shall remain in effect. Subsection 19 of section 32.087 shall apply to such repeal of the tax authorized under sections 144.757 to 144.761."; and

Further amend said bill, Page 27, Section 144.805, Line 34, by inserting after all of said section and line the following:

"184.845. 1. The board of the district may impose a museum and cultural district sales tax by resolution on all retail sales made in such museum and cultural district which are subject to taxation pursuant to the provisions of sections 144.010 to ~~[144.525]~~ 144.527. Such museum and cultural district sales tax may be imposed for any museum or cultural purpose designated by the board of the museum and cultural district. If the resolution is adopted the board of the district may submit the question of whether to impose a sales tax authorized by this section to the qualified voters, who shall have the same voting interests as with the election of members of the board of the district.

2. The sales tax authorized by this section shall become effective ~~[on the first day of the second calendar quarter following adoption of the tax by the board or qualified voters]~~ as provided

1 in subsection 19 of section 32.087, if the board elects to submit the question of whether to impose a
2 sales tax to the qualified voters.

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

8 4. In order to permit sellers required to collect and report the sales tax authorized by this
9 section to collect the amount required to be reported and remitted, but not to change the
10 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid
11 fractions of pennies, the ~~[museum and cultural district may establish appropriate brackets which~~
12 ~~shall be used in the district imposing a tax pursuant to this section in lieu of those brackets provided~~
13 ~~in]~~ tax shall be calculated as authorized by the provisions of section 144.285.

14 5. All revenue received by a museum and cultural district from the tax authorized by this
15 section which has been designated for a certain museum or cultural purpose shall be deposited in a
16 special trust fund and shall be used solely for such designated purpose. All funds remaining in the
17 special trust fund shall continue to be used solely for such designated museum or cultural purpose.
18 Any funds in such special trust fund which are not needed for current expenditures may be invested
19 by the board of directors in accordance with applicable laws relating to the investment of other
20 museum or cultural district funds.

21 6. The sales tax may be imposed at a rate of one-half of one percent, three-fourths of one
22 percent or one percent on the receipts from the sale at retail of all tangible personal property or
23 taxable services at retail within the museum and cultural district adopting such tax, if such property
24 and services are subject to taxation by the state of Missouri pursuant to the provisions of sections
25 144.010 to ~~[144.525]~~ 144.527. Any museum and cultural district sales tax imposed pursuant to this
26 section shall be imposed at a rate that shall be uniform throughout the district.

27 7. On and after the effective date of any tax imposed pursuant to this section, the ~~[museum~~
28 ~~and cultural district]~~ director of revenue shall perform all functions incident to the administration,
29 collection, enforcement, and operation of the tax. The tax imposed pursuant to this section shall be
30 collected and reported upon such forms and under such administrative rules and regulations as may
31 be prescribed by the ~~[museum and cultural district]~~ director of revenue.

32 8. All applicable provisions contained in ~~[sections 144.010 to 144.525]~~ chapter 144
33 governing the state sales tax, sections 32.085 ~~[and]~~ to 32.087, and section 32.057, the uniform
34 confidentiality provision, shall apply to the collection of the tax imposed by this section, except as
35 modified in this section. All revenue collected under this section by the director of the department
36 of revenue on behalf of the museum and cultural districts ~~[, except for one percent for the cost of~~
37 ~~collection which shall be deposited in the state's general revenue fund,]~~ shall be deposited in a
38 special trust fund, which is hereby created and shall be known as the "Missouri Museum Cultural
39 District Tax Fund", and shall be used solely for such designated purpose. ~~[Moneys in the fund shall~~
40 ~~not be deemed to be state funds, and shall not be commingled with any funds of the state.]~~ The
41 director may make refunds from the amounts in the fund and credited to the district for erroneous
42 payments and overpayments made, and may redeem dishonored checks and drafts deposited to the
43 credit of such county.

44 9. All exemptions granted to agencies of government, organizations, persons and to the sale
45 of certain articles and items of tangible personal property and taxable services pursuant to the
46 provisions of sections 144.010 to ~~[144.525]~~ 144.527 are hereby made applicable to the imposition
47 and collection of the tax imposed by this section.

48 10. The same sales tax permit, exemption certificate and retail certificate required by
49 sections 144.010 to ~~[144.525]~~ 144.527 for the administration and collection of the state sales tax

shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that the museum and cultural district may prescribe a form of exemption certificate for an exemption from the tax imposed by this section.

11. The penalties provided in section 32.057 and sections 144.010 to [144.525] 144.527 for violation of those sections are hereby made applicable to violations of this section.

12. ~~[For the purpose of a sales tax imposed by a resolution pursuant to this section, all retail sales except retail sales of motor vehicles shall be deemed to be consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. In the event a retailer has more than one place of business in this state which participates in the sale, the sale shall be deemed to be consummated at the place of business of the retailer where the initial order for the tangible personal property is taken, even though the order shall be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A sale by a retailer's employee shall be deemed to be consummated at the place of business from which the employee works.~~

13.] All sales taxes collected by the museum and cultural district shall be deposited by the museum and cultural district in a special fund to be expended for the purposes authorized in this section. The museum and cultural district shall keep accurate records of the amount of money which was collected pursuant to this section, and the records shall be open to the inspection by the officers and directors of each museum and cultural district and the Missouri department of revenue. Tax returns filed by businesses within the district shall otherwise be considered as confidential in the same manner as sales tax returns filed with the Missouri department of revenue.

[14.] 13. No museum and cultural district imposing a sales tax pursuant to this section may repeal or amend such sales tax unless such repeal or amendment will not impair the district's ability to repay any liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other obligations which it has issued or which have been issued to finance any project or projects.

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

221.407. 1. The commission of any regional jail district may impose, by order, a sales tax in the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, or one-half of one percent on all retail sales made in such region which are subject to taxation pursuant to the provisions of sections 144.010 to [144.525] 144.527 for the purpose of providing jail services and court facilities and equipment for such region. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no order imposing a sales tax pursuant to this section shall be effective unless the commission submits to the voters of the district, on any election date authorized in chapter 115, a proposal to authorize the commission to impose a tax.

2. The ballot of submission shall contain, but need not be limited to, the following language:
Shall the regional jail district of _____ (counties' names) impose a region-wide sales tax of _____ (insert amount) for the purpose of providing jail services and court facilities and equipment for the region?

☐ 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 proposal by the qualified voters of the district voting thereon are in favor of the proposal, then the order and any amendment to such order shall be in effect ~~[on the first day of the second quarter immediately following the election approving the proposal]~~ as provided by subsection 19 of section 32.087. If the proposal receives less than the required

majority, the commission shall have no power to impose the sales tax authorized pursuant to this section unless and until the commission shall again have submitted another proposal to authorize the commission to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters of the district voting on such proposal; however, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last submission of a proposal pursuant to this section.

3. All revenue received by a district from the tax authorized pursuant to this section shall be deposited in a special trust fund and shall be used solely for providing jail services and court facilities and equipment for such district for so long as the tax shall remain in effect.

4. Once the tax authorized by this section is abolished or terminated by any means, all funds remaining in the special trust fund shall be used solely for providing jail services and court facilities and equipment for the district. Any funds in such special trust fund which are not needed for current expenditures may be invested by the commission in accordance with applicable laws relating to the investment of other county funds.

5. All sales taxes collected by the director of revenue pursuant to this section on behalf of any district~~[less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087,]~~ shall be deposited in a special trust fund, which is hereby created, to be known as the "Regional Jail District Sales Tax Trust Fund". ~~[The moneys in the regional jail district sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state.]~~ The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each district imposing a sales tax pursuant to this section, and the records shall be open to the inspection of officers of each member county and the public. Not later than the tenth day of each month the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the district which levied the tax. Such funds shall be deposited with the treasurer of each such district, and all expenditures of funds arising from the regional jail district sales tax trust fund shall be paid pursuant to an appropriation adopted by the commission and shall be approved by the commission. Expenditures may be made from the fund for any function authorized in the order adopted by the commission submitting the regional jail district tax to the voters.

6. The director of revenue may make refunds from the amounts in the trust fund and credited to any district for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such districts. If any district abolishes the tax, the commission shall notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal, and the repeal shall be effective as provided in subsection 19 of section 32.087. The director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such district, the director of revenue shall remit the balance in the account to the district and close the account of that district. The director of revenue shall notify each district in each instance of any amount refunded or any check redeemed from receipts due the district.

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

8. The provisions of this section shall expire September 30, 2028.

238.235. 1. (1) Any transportation development district may by resolution impose a transportation development district sales tax on all retail sales made in such transportation development district which are subject to taxation pursuant to the provisions of sections 144.010 to ~~[144.525]~~ 144.527, except such transportation development district sales tax shall not apply to the

1 sale or use of motor vehicles, trailers, boats or outboard motors nor to all sales of electricity or
 2 electrical current, water and gas, natural or artificial, nor to sales of service to telephone subscribers,
 3 either local or long distance. Such transportation development district sales tax may be imposed for
 4 any transportation development purpose designated by the transportation development district in its
 5 ballot of submission to its qualified voters, except that no resolution enacted pursuant to the
 6 authority granted by this section shall be effective unless:

7 (a) The board of directors of the transportation development district submits to the qualified
 8 voters of the transportation development district a proposal to authorize the board of directors of the
 9 transportation development district to impose or increase the levy of an existing tax pursuant to the
 10 provisions of this section; or

11 (b) The voters approved the question certified by the petition filed pursuant to subsection 5
 12 of section 238.207.

13 (2) If the transportation district submits to the qualified voters of the transportation
 14 development district a proposal to authorize the board of directors of the transportation development
 15 district to impose or increase the levy of an existing tax pursuant to the provisions of paragraph (a)
 16 of subdivision (1) of this subsection, the ballot of submission shall contain, but need not be limited
 17 to, the following language:

18 Shall the transportation development district of _____ (transportation development
 19 district's name) impose a transportation development district-wide sales tax at the rate
 20 of _____ (insert amount) for a period of _____ (insert number) years from the date
 21 on which such tax is first imposed for the purpose of _____ (insert transportation
 22 development purpose)?

23 ☐ YES ☐ NO

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

27 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 28 the proposal, then the resolution and any amendments thereto shall be in effect as provided by
 29 subsection 19 of section 32.087. If a majority of the votes cast by the qualified voters voting are
 30 opposed to the proposal, then the board of directors of the transportation development district shall
 31 have no power to impose the sales tax authorized by this section unless and until the board of
 32 directors of the transportation development district shall again have submitted another proposal to
 33 authorize it to impose the sales tax pursuant to the provisions of this section and such proposal is
 34 approved by a majority of the qualified voters voting thereon.

35 ~~(3) [The sales tax authorized by this section shall become effective on the first day of the~~
 36 ~~second calendar quarter after the department of revenue receives notification of the tax.~~

37 ~~_____ (4) In each transportation development district in which a sales tax has been imposed in the~~
 38 ~~manner provided by this section, every retailer shall add the tax imposed by the transportation~~
 39 ~~development district pursuant to this section to the retailer's sale price, and when so added such tax~~
 40 ~~shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid, and shall~~
 41 ~~be recoverable at law in the same manner as the purchase price.~~

42 ~~_____ (5) In order to permit sellers required to collect and report the sales tax authorized by this~~
 43 ~~section to collect the amount required to be reported and remitted, but not to change the~~
 44 ~~requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid~~
 45 ~~fractions of pennies, the transportation development district may establish appropriate brackets~~
 46 ~~which shall be used in the district imposing a tax pursuant to this section in lieu of those brackets~~
 47 ~~provided in section 144.285.~~

48 ~~_____ (6) All revenue received by a transportation development district from the tax authorized by~~
 49 ~~this section which has been designated for a certain transportation development purpose shall be~~

deposited in a special trust fund and shall be used solely for such designated purpose. Upon the expiration of the period of years approved by the qualified voters pursuant to subdivision (2) of this subsection or if the tax authorized by this section is repealed pursuant to subsection 6 of this section, all funds remaining in the special trust fund shall continue to be used solely for such designated transportation development purpose. Any funds in such special trust fund which are not needed for current expenditures may be invested by the board of directors in accordance with applicable laws relating to the investment of other transportation development district funds.

~~[(7)]~~ (4) The sales tax may be imposed in increments of one-eighth of one percent, up to a maximum of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the transportation development district adopting such tax, if such property and services are subject to taxation by the state of Missouri pursuant to the provisions of sections 144.010 to ~~[144.525]~~ 144.527, except such transportation development district sales tax shall not apply to the sale or use of motor vehicles, trailers, boats or outboard motors nor to public utilities. Any transportation development district sales tax imposed pursuant to this section shall be imposed at a rate that shall be uniform throughout the district.

2. The resolution imposing the sales tax pursuant to this section shall impose upon all sellers a tax for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided in sections 144.010 to ~~[144.525]~~ 144.527, and the rules and regulations of the director of revenue issued pursuant thereto; except that the rate of the tax shall be the rate imposed by the resolution as the sales tax and the tax shall be reported and returned to and collected by the transportation development district.

~~3. [On and after the effective date of any tax imposed pursuant to this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax, and the director of revenue shall collect, in addition to all other sales taxes imposed by law, the additional tax authorized pursuant to this section. The tax imposed pursuant to this section and the taxes imposed pursuant to all other laws of the state of Missouri shall be collected together and reported upon such forms and pursuant to such administrative rules and regulations as may be prescribed by the director of revenue.~~

~~4. (1) All applicable provisions contained in sections 144.010 to 144.525, governing the state sales tax, sections 32.085 and 32.087 and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax imposed by this section, except as modified in this section.~~

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

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

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

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

~~(6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all retail sales except retail sales of motor vehicles shall be deemed to be consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an out-of-state~~

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

—5.] All sales taxes received by the transportation development district shall be deposited by the director of revenue in a special fund to be expended for the purposes authorized in this section. The director of revenue shall keep accurate records of the amount of money which was collected pursuant to this section, and the records shall be open to the inspection of officers of each transportation development district and the general public.

[6.] 4. (1) No transportation development district imposing a sales tax pursuant to this section may repeal or amend such sales tax unless such repeal or amendment will not impair the district's ability to repay any liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other obligations which it has issued or which have been issued by the commission or any local transportation authority to finance any project or projects.

(2) Whenever the board of directors of any transportation development district in which a transportation development sales tax has been imposed in the manner provided by this section receives a petition, signed by ten percent of the qualified voters calling for an election to repeal such transportation development sales tax, the board of directors shall, if such repeal will not impair the district's ability to repay any liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other obligations which it has issued or which have been issued by the commission or any local transportation authority to finance any project or projects, submit to the qualified voters of such transportation development district a proposal to repeal the transportation development sales tax imposed pursuant to the provisions of this section. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal to repeal the transportation development sales tax, then the resolution imposing the transportation development sales tax, along with any amendments thereto, is repealed as provided by subsection 19 of section 32.087. If a majority of the votes cast by the qualified voters voting thereon are opposed to the proposal to repeal the transportation development sales tax, then the ordinance or resolution imposing the transportation development sales tax, along with any amendments thereto, shall remain in effect.

[7.] 5. Notwithstanding any provision of sections 99.800 to 99.865 and this section to the contrary, the sales tax imposed by a district whose project is a public mass transportation system shall not be considered economic activity taxes as such term is defined under sections 99.805 and 99.918 and shall not be subject to allocation under the provisions of subsection 3 of section 99.845, or subsection 4 of section 99.957.

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

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

238.410. 1. Any county transit authority established pursuant to section 238.400 may impose a sales tax of up to one percent on all retail sales made in such county which are subject to taxation under the provisions of sections 144.010 to [144.525] 144.527. The tax authorized by this

section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed under the provisions of this section shall be effective unless the governing body of the county, on behalf of the transit authority, submits to the voters of the county, at a county or state general, primary or special election, a proposal to authorize the transit authority to impose a tax.

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

Shall the _____ Transit Authority impose a countywide sales tax of _____ (insert amount) in order to provide revenues for the operation of transportation facilities operated by the transit authority?

☐ 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 proposal by the qualified voters voting thereon are in favor of the proposal, then the tax shall become effective ~~[on the first day of the second calendar quarter following notification to the department of revenue of adoption of the tax]~~ as provided by subsection 19 of section 32.087. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the transit authority shall have no power to impose the sales tax authorized by this section unless and until another proposal to authorize the transit authority to impose the sales tax authorized by this section has been submitted and such proposal is approved by a majority of the qualified voters voting thereon.

3. All revenue received by the transit authority from the tax authorized under the provisions of this section shall be deposited in a special trust fund and shall be used solely by the transit authority for construction, purchase, lease, maintenance and operation of transportation facilities located within the county for so long as the tax shall remain in effect. Any funds in such special trust fund which are not needed for current expenditures may be invested by the transit authority in accordance with applicable laws relating to the investment of county funds.

4. No transit authority imposing a sales tax pursuant to this section may repeal or amend such sales tax unless such repeal or amendment is submitted to and approved by the voters of the county in the same manner as provided in subsection 1 of this section for approval of such tax. Whenever the governing body of any county in which a sales tax has been imposed in the manner provided by this section receives a petition, signed by ten percent of the registered voters of such county voting in the last gubernatorial election, calling for an election to repeal such sales tax, the governing body shall submit to the voters of such county a proposal to repeal the sales tax imposed under the provisions of this section. If a majority of the votes cast on the proposal by the registered voters voting thereon are in favor of the proposal to repeal the sales tax, then such sales tax is repealed as provided by subsection 19 of section 32.087. If a majority of the votes cast by the registered voters voting thereon are opposed to the proposal to repeal the sales tax, then such sales tax shall remain in effect.

5. The sales tax imposed under the provisions of this section shall impose upon all sellers a tax for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided in sections 144.010 to ~~[144.525]~~ 144.527 and the rules and regulations of the director of revenue issued pursuant thereto; except that the rate of the tax shall be the rate approved pursuant to this section. The amount reported and returned to the director of revenue by the seller shall be computed on the basis of the combined rate of the tax imposed by sections 144.010 to ~~[144.525]~~ 144.527 and the tax imposed by this section, plus any amounts imposed under other provisions of law.

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

1 sales tax for the state of Missouri the additional tax authorized under the authority of this section.
 2 The tax imposed under this section and the tax imposed under the sales tax law of the state of
 3 Missouri shall be collected together and reported upon such forms and under such administrative
 4 rules and regulations as may be prescribed by the director of revenue. In order to permit sellers
 5 required to collect and report the sales tax to collect the amount required to be reported and
 6 remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy of the
 7 tax, and in order to avoid fractions of pennies, the applicable provisions of section 144.285 shall
 8 apply to all taxable transactions.

9 7. All applicable provisions contained in sections 144.010 to ~~[144.525]~~ 144.527 governing
 10 the state sales tax and section 32.057, the uniform confidentiality provision, shall apply to the
 11 collection of the tax imposed by this section, except as modified in this section. All exemptions
 12 granted to agencies of government, organizations, persons and to the sale of certain articles and
 13 items of tangible personal property and taxable services under the provisions of sections 144.010 to
 14 ~~[144.525]~~ 144.527 are hereby made applicable to the imposition and collection of the tax imposed
 15 by this section. The same sales tax permit, exemption certificate and retail certificate required by
 16 sections 144.010 to ~~[144.525]~~ 144.527 for the administration and collection of the state sales tax
 17 shall satisfy the requirements of this section, and no additional permit or exemption certificate or
 18 retail certificate shall be required; except that the director of revenue may prescribe a form of
 19 exemption certificate for an exemption from the tax imposed by this section. All discounts allowed
 20 the retailer under the provisions of the state sales tax law for the collection of and for payment of
 21 taxes under chapter 144 are hereby allowed and made applicable to any taxes collected under the
 22 provisions of this section. The penalties provided in section 32.057 and sections 144.010 to
 23 ~~[144.525]~~ 144.527 for a violation of those sections are hereby made applicable to violations of this
 24 section.

25 8. ~~[For the purposes of a sales tax imposed pursuant to this section, all retail sales shall be~~
 26 ~~deemed to be consummated at the place of business of the retailer, except for tangible personal~~
 27 ~~property sold which is delivered by the retailer or his agent to an out-of-state destination or to a~~
 28 ~~common carrier for delivery to an out-of-state destination and except for the sale of motor vehicles,~~
 29 ~~trailers, boats and outboard motors, which is provided for in subsection 12 of this section. In the~~
 30 ~~event a retailer has more than one place of business in this state which participates in the sale, the~~
 31 ~~sale shall be deemed to be consummated at the place of business of the retailer where the initial~~
 32 ~~order for the tangible personal property is taken, even though the order must be forwarded elsewhere~~
 33 ~~for acceptance, approval of credit, shipment or billing. A sale by a retailer's employee shall be~~
 34 ~~deemed to be consummated at the place of business from which he works.~~

35 ~~9.] All sales taxes collected by the director of revenue under this section on behalf of any~~
 36 ~~transit authority[, less one percent for cost of collection which shall be deposited in the state's~~
 37 ~~general revenue fund after payment of premiums for surety bonds as provided in this section,] shall~~
 38 ~~be deposited in the state treasury in a special trust fund, which is hereby created, to be known as the~~
 39 ~~"County Transit Authority Sales Tax Trust Fund". [The moneys in the county transit authority sales~~
 40 ~~tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of~~
 41 ~~the state.] The director of revenue shall keep accurate records of the amount of money in the trust~~
 42 ~~fund which was collected in each transit authority imposing a sales tax under this section, and the~~
 43 ~~records shall be open to the inspection of officers of the county and the public. Not later than the~~
 44 ~~tenth day of each month the director of revenue shall distribute all moneys deposited in the trust~~
 45 ~~fund during the preceding month to the transit authority which levied the tax.~~

46 [10.] 9. The director of revenue may authorize the state treasurer to make refunds from the
 47 amounts in the trust fund and credited to any transit authority for erroneous payments and
 48 overpayments made, and may authorize the state treasurer to redeem dishonored checks and drafts
 49 deposited to the credit of such transit authorities. If any transit authority abolishes the tax, the

transit authority shall notify the director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal and the repeal shall be effective as provided in subsection 19 of section 32.087. The director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such transit authority, the director of revenue shall authorize the state treasurer to remit the balance in the account to the transit authority and close the account of that transit authority. The director of revenue shall notify each transit authority of each instance of any amount refunded or any check redeemed from receipts due the transit authority. The director of revenue shall annually report on his management of the trust fund and administration of the sales taxes authorized by this section. He shall provide each transit authority imposing the tax authorized by this section with a detailed accounting of the source of all funds received by him for the transit authority.

~~[41.]~~ 10. The director of revenue and any of his deputies, assistants and employees who shall have any duties or responsibilities in connection with the collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting, or recording of funds which come into the hands of the director of revenue under the provisions of this section shall enter a surety bond or bonds payable to any and all transit authorities in whose behalf such funds have been collected under this section in the amount of one hundred thousand dollars; but the director of revenue may enter into a blanket bond or bonds covering himself and all such deputies, assistants and employees. The cost of the premium or premiums for the surety bond or bonds shall be paid by the director of revenue from the share of the collection retained by the director of revenue for the benefit of the state.

~~[42.]~~ 11. Sales taxes imposed pursuant to this section and use taxes on the purchase and sale of motor vehicles, trailers, boats, and outboard motors shall not be collected and remitted by the seller, but shall be collected by the director of revenue at the time application is made for a certificate of title, if the address of the applicant is within a county where a sales tax is imposed under this section. The amounts so collected, less the one percent collection cost, shall be deposited in the county transit authority sales tax trust fund. The purchase or sale of motor vehicles, trailers, boats, and outboard motors shall be deemed to be consummated at the address of the applicant. As used in this subsection, the term "boat" shall only include motorboats and vessels as the terms "motorboat" and "vessel" are defined in section 306.010.

~~[43.]~~ 12. In any county where the transit authority sales tax has been imposed, if any person is delinquent in the payment of the amount required to be paid by him under this section or in the event a determination has been made against him for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to ~~[144.525]~~ 144.527. Where the director of revenue has determined that suit must be filed against any person for the collection of delinquent taxes due the state under the state sales tax law, and where such person is also delinquent in payment of taxes under this section, the director of revenue shall notify the transit authority to which delinquent taxes are due under this section by United States registered mail or certified mail at least ten days before turning the case over to the attorney general. The transit authority, acting through its attorney, may join in such suit as a party plaintiff to seek a judgment for the delinquent taxes and penalty due such transit authority. In the event any person fails or refuses to pay the amount of any sales tax due under this section, the director of revenue shall promptly notify the transit authority to which the tax would be due so that appropriate action may be taken by the transit authority.

~~[44.]~~ 13. Where property is seized by the director of revenue under the provisions of any law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax imposed by this section, the director of revenue shall permit the transit authority to join in any sale

of property to pay the delinquent taxes and penalties due the state and to the transit authority under this section. The proceeds from such sale shall first be applied to all sums due the state, and the remainder, if any, shall be applied to all sums due such transit authority under this section.

~~[15. The transit authority created under the provisions of sections 238.400 to 238.412 shall notify any and all affected businesses of the change in tax rate caused by the imposition of the tax authorized by sections 238.400 to 238.412.~~

~~16.]~~ 14. In the event that any transit authority in any county with a charter form of government and with more than two hundred fifty thousand but fewer than three hundred fifty thousand inhabitants submits a proposal in any election to increase the sales tax under this section, and such proposal is approved by the voters, the county shall be reimbursed for the costs of submitting such proposal from the funds derived from the tax levied under this section.

15. Except as provided in sections 238.400 to 238.412, all provisions of sections 32.085 to 32.087 shall apply to the tax imposed under sections 238.410 to 238.412.

644.032. 1. The governing body of any municipality or county may impose, by ordinance or order, a sales tax in an amount not to exceed one-half of one percent on all retail sales made in such municipality or county which are subject to taxation under the provisions of sections 144.010 to ~~[144.525]~~ 144.527. The tax authorized by this section and section 644.033 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or order imposing a sales tax under the provisions of this section and section 644.033 shall be effective unless the governing body of the municipality or county submits to the voters of the municipality or county, at a municipal, county or state general, primary or special election, a proposal to authorize the governing body of the municipality or county to impose a tax, provided, that the tax authorized by this section shall not be imposed on the sales of food, as defined in section 144.014, when imposed by any county with a charter form of government and with more than one million inhabitants.

2. The ballot of submission shall contain, but need not be limited to, the following language:
Shall the municipality (county) of _____ impose a sales tax of _____ (insert amount) for the purpose of providing funding for _____ (insert either storm water control, or local parks, or storm water control and local parks) for the municipality (county)?

☐ YES

☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall ~~[be in effect on the first day of the second quarter after the director of revenue receives notice of adoption of the tax]~~ become effective as provided in subsection 19 of section 32.087. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the municipality or county shall not impose the sales tax authorized in this section and section 644.033 until the governing body of the municipality or county resubmits another proposal to authorize the governing body of the municipality or county to impose the sales tax authorized by this section and section 644.033 and such proposal is approved by a majority of the qualified voters voting thereon; however, in no event shall a proposal pursuant to this section and section 644.033 be submitted to the voters sooner than twelve months from the date of the last proposal pursuant to this section and section 644.033.

3. All revenue received by a municipality or county from the tax authorized under the provisions of this section and section 644.033 shall be deposited in a special trust fund and shall be used to provide funding for storm water control or for local parks, or both, within such municipality or county, provided that such revenue may be used for local parks outside such municipality or county if the municipality or county is engaged in a cooperative agreement pursuant to section 70.220.

1 4. Any funds in such special trust fund which are not needed for current expenditures may
2 be invested by the governing body in accordance with applicable laws relating to the investment of
3 other municipal or county funds.

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

6 ~~[66.601. The duties of the director of revenue with respect to~~
7 ~~the allocation, division and distribution of sales and use tax proceeds~~
8 ~~determined to be due any county of the first classification having a~~
9 ~~charter form of government and having a population of nine hundred~~
10 ~~thousand or more inhabitants and all municipalities within such~~
11 ~~county, resulting from taxes levied or imposed under the authority of~~
12 ~~sections 66.600 to 66.630, section 144.748, 144.748 and sections~~
13 ~~94.850 to 94.857, may be delegated to the county levying the county~~
14 ~~sales tax under sections 66.600 to 66.630, at the discretion of the~~
15 ~~director of revenue and with the consent of the county.~~
16 ~~Notwithstanding the provisions of section 32.057 to the contrary, if~~
17 ~~such duties are so assigned, the director of revenue shall furnish the~~
18 ~~county with sufficient information to perform such duties in such form~~
19 ~~as may be agreed upon by the director and the county at no cost to the~~
20 ~~county. The county shall be bound by the provisions of section~~
21 ~~32.057, and shall use any information provided by the director of~~
22 ~~revenue under the provisions of this section solely for the purpose of~~
23 ~~allocating, dividing and distributing such sales and use tax revenues.~~
24 ~~The county shall exercise all of the director's powers and duties with~~
25 ~~respect to such allocation, division and distribution, and shall receive~~
26 ~~no fee for carrying out such powers and duties.]~~

27 ~~[67.1713. Beginning January 1, 2002, there is hereby specifically~~
28 ~~exempted from the tax imposed pursuant to section 67.1712 all sales~~
29 ~~of food as defined by section 144.014.]~~

30 ~~[67.1971. All entities remitting the sales tax authorized pursuant to~~
31 ~~section 67.1959 shall have their liability reduced by an amount equal~~
32 ~~to twenty-five percent of any taxes collected and remitted pursuant to~~
33 ~~sections 94.802 to 94.805.]~~

34 ~~[144.069. All sales taxes associated with the titling of motor vehicles,~~
35 ~~trailers, boats and outboard motors under the laws of Missouri shall be~~
36 ~~imposed at the rate in effect at the location of the address of the owner~~
37 ~~thereof, and all sales taxes associated with the titling of vehicles under~~
38 ~~leases of over sixty-day duration of motor vehicles, trailers, boats and~~
39 ~~outboard motors shall be imposed at the rate in effect, unless the~~
40 ~~vehicle, trailer, boat or motor has been registered and sales taxes have~~
41 ~~been paid prior to the consummation of the lease agreement at the~~
42 ~~location of the address of the lessee thereof on the date the lease is~~
43 ~~consummated, and all applicable sales taxes levied by any political~~
44 ~~subdivision shall be collected and remitted on such sales from the~~
45 ~~purchaser or lessee by the state department of revenue on that basis.]~~

46 ~~[144.517. In addition to the exemptions granted pursuant to section~~
47 ~~144.030, there shall also be exempted from state sales and use taxes~~
48 ~~all sales of textbooks, as defined by section 170.051, when such~~
49 ~~textbook is purchased by a student who possesses proof of current~~

enrollment at any Missouri public or private university, college or other postsecondary institution of higher learning offering a course of study leading to a degree in the liberal arts, humanities or sciences or in a professional, vocational or technical field, provided that the books which are exempt from state sales tax are those required or recommended for a class. Upon request the institution or department must provide at least one list of textbooks to the bookstore each semester. Alternately, the student may provide to the bookstore a list from the instructor, department or institution of his or her required or recommended textbooks. This exemption shall not apply to any locally imposed sales or use tax.]

[144.605. The following words and phrases as used in sections 144.600 to 144.745 mean and include:

- (1) "Calendar quarter", the period of three consecutive calendar months ending on March thirty-first, June thirtieth, September thirtieth or December thirty-first;
- (2) "Engages in business activities within this state" includes:
 - (a) Maintaining or having a franchisee or licensee operating under the seller's trade name in this state if the franchisee or licensee is required to collect sales tax pursuant to sections 144.010 to 144.525;
 - (b) Soliciting sales or taking orders by sales agents or traveling representatives;
 - (c) A vendor is presumed to engage in business activities within this state if any person, other than a common carrier acting in its capacity as such, that has substantial nexus with this state:
 - a. Sells a similar line of products as the vendor and does so under the same or a similar business name;
 - b. Maintains an office, distribution facility, warehouse, or storage place, or similar place of business in the state to facilitate the delivery of property or services sold by the vendor to the vendor's customers;
 - c. Delivers, installs, assembles, or performs maintenance services for the vendor's customers within the state;
 - d. Facilitates the vendor's delivery of property to customers in the state by allowing the vendor's customers to pick up property sold by the vendor at an office, distribution facility, warehouse, storage place, or similar place of business maintained by the person in the state; or
 - e. Conducts any other activities in the state that are significantly associated with the vendor's ability to establish and maintain a market in the state for the sales;
 - (d) The presumption in paragraph (c) may be rebutted by demonstrating that the person's activities in the state are not significantly associated with the vendor's ability to establish or maintain a market in this state for the vendor's sales;
 - (e) Notwithstanding paragraph (c), a vendor shall be presumed to engage in business activities within this state if the vendor enters into an agreement with one or more residents of this state under which the resident, for a commission or other consideration, directly or indirectly refers potential customers, whether by a link on an internet website, an in-person oral presentation, telemarketing, or otherwise, to

the vendor, if the cumulative gross receipts from sales by the vendor to customers in the state who are referred to the vendor by all residents with this type of an agreement with the vendor is in excess of ten thousand dollars during the preceding twelve months;

(f) The presumption in paragraph (e) may be rebutted by submitting proof that the residents with whom the vendor has an agreement did not engage in any activity within the state that was significantly associated with the vendor's ability to establish or maintain the vendor's market in the state during the preceding twelve months. Such proof may consist of sworn written statements from all of the residents with whom the vendor has an agreement stating that they did not engage in any solicitation in the state on behalf of the vendor during the preceding year provided that such statements were provided and obtained in good faith;

(3) "Maintains a place of business in this state" includes maintaining, occupying, or using, permanently or temporarily, directly or indirectly, by whatever name called, an office, place of distribution, sales or sample room or place, warehouse or storage place, or other place of business in this state, whether owned or operated by the vendor or by any other person other than a common carrier acting in its capacity as such;

(4) "Person", any individual, firm, copartnership, joint venture, association, corporation, municipal or private, and whether organized for profit or not, state, county, political subdivision, state department, commission, board, bureau or agency, except the state transportation department, estate, trust, business trust, receiver or trustee appointed by the state or federal court, syndicate, or any other group or combination acting as a unit, and the plural as well as the singular number;

(5) "Purchase", the acquisition of the ownership of, or title to, tangible personal property, through a sale, as defined herein, for the purpose of storage, use or consumption in this state;

(6) "Purchaser", any person who is the recipient for a valuable consideration of any sale of tangible personal property acquired for use, storage or consumption in this state;

(7) "Sale", any transfer, barter or exchange of the title or ownership of tangible personal property, or the right to use, store or consume the same, for a consideration paid or to be paid, and any transaction whether called leases, rentals, bailments, loans, conditional sales or otherwise, and notwithstanding that the title or possession of the property or both is retained for security. For the purpose of this law the place of delivery of the property to the purchaser, user, storer or consumer is deemed to be the place of sale, whether the delivery be by the vendor or by common carriers, private contractors, mails, express, agents, salesmen, solicitors, hawkers, representatives, consignors, peddlers, canvassers or otherwise;

(8) "Sales price", the consideration including the charges for services, except charges incident to the extension of credit, paid or given, or contracted to be paid or given, by the purchaser to the vendor for the

tangible personal property, including any services that are a part of the sale, valued in money, whether paid in money or otherwise, and any amount for which credit is given to the purchaser by the vendor, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service cost, losses or any other expenses whatsoever, except that cash discounts allowed and taken on sales shall not be included and "sales price" shall not include the amount charged for property returned by customers upon rescission of the contract of sales when the entire amount charged therefor is refunded either in cash or credit or the amount charged for labor or services rendered in installing or applying the property sold, the use, storage or consumption of which is taxable pursuant to sections 144.600 to 144.745. The sales price shall not include usual and customary delivery charges that are separately stated. In determining the amount of tax due pursuant to sections 144.600 to 144.745, any charge incident to the extension of credit shall be specifically exempted;

(9) "Selling agent", every person acting as a representative of a principal, when such principal is not registered with the director of revenue of the state of Missouri for the collection of the taxes imposed pursuant to sections 144.010 to 144.525 or sections 144.600 to 144.745 and who receives compensation by reason of the sale of tangible personal property of the principal, if such property is to be stored, used, or consumed in this state;

(10) "Storage", any keeping or retention in this state of tangible personal property purchased from a vendor, except property for sale or property that is temporarily kept or retained in this state for subsequent use outside the state;

(11) "Tangible personal property", all items subject to the Missouri sales tax as provided in subdivisions (1) and (3) of section 144.020;

(12) "Taxpayer", any person remitting the tax or who should remit the tax levied by sections 144.600 to 144.745;

(13) "Use", the exercise of any right or power over tangible personal property incident to the ownership or control of that property, except that it does not include the temporary storage of property in this state for subsequent use outside the state, or the sale of the property in the regular course of business;

(14) "Vendor", every person engaged in making sales of tangible personal property by mail order, by advertising, by agent or peddling tangible personal property, soliciting or taking orders for sales of tangible personal property, for storage, use or consumption in this state, all salesmen, solicitors, hawkers, representatives, consignees, peddlers or canvassers, as agents of the dealers, distributors, consignors, supervisors, principals or employers under whom they operate or from whom they obtain the tangible personal property sold by them, and every person who maintains a place of business in this state, maintains a stock of goods in this state, or engages in business activities within this state and every person who engages in this state in the business of acting as a selling agent for persons not otherwise

vendors as defined in this subdivision. Irrespective of whether they are making sales on their own behalf or on behalf of the dealers, distributors, consignors, supervisors, principals or employers, they must be regarded as vendors and the dealers, distributors, consignors, supervisors, principals or employers must be regarded as vendors for the purposes of sections 144.600 to 144.745.]

[144.1000. Sections 144.1000 to 144.1015 shall be known as and referred to as the "Simplified Sales and Use Tax Administration Act".]

[144.1003. As used in sections 144.1000 to 144.1015, the following terms shall mean:

- (1) "Agreement", the streamlined sales and use tax agreement;
- (2) "Certified automated system", software certified jointly by the states that are signatories to the agreement to calculate the tax imposed by each jurisdiction on a transaction, determine the amount of tax to remit to the appropriate state and maintain a record of the transaction;
- (3) "Certified service provider", an agent certified jointly by the states that are signatories to the agreement to perform all of the seller's sales tax functions;
- (4) "Person", an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation or any other legal entity;
- (5) "Sales tax", any sales tax levied pursuant to this chapter, section 32.085, or any other sales tax authorized by statute and levied by this state or its political subdivisions;
- (6) "Seller", any person making sales, leases or rentals of personal property or services;
- (7) "State", any state of the United States and the District of Columbia;
- (8) "Use tax", the use tax levied pursuant to this chapter.]

[144.1006. For the purposes of reviewing and, if necessary, amending the agreement embodying the simplification recommendations contained in section 144.1015, the state may enter into multistate discussions. For purposes of such discussions, the state shall be represented by seven delegates, one of whom shall be appointed by the governor, two members appointed by the speaker of the house of representatives, one member appointed by the minority leader of the house of representatives, two members appointed by the president pro tempore of the senate and one member appointed by the minority leader of the senate. The delegates need not be members of the general assembly and at least one of the delegates appointed by the speaker of the house of representatives and one member appointed by the president pro tempore of the senate shall be from the private sector and represent the interests of Missouri businesses. The delegates shall recommend to the committees responsible for reviewing tax issues in the senate and the house of representatives each year any amendment of state statutes required to be substantially in compliance with the agreement. Such delegates shall make a written report by the fifteenth day of January each year regarding the status of the multistate

discussions and upon final adoption of the terms of the sales and use tax agreement by the multistate body.]

[144.1009. No provision of the agreement authorized by sections 144.1000 to 144.1015 in whole or in part invalidates or amends any provision of the law of this state. Implementation of any condition of this agreement in this state, whether adopted before, at, or after membership of this state in the agreement, must be by action of the general assembly. Such report shall be delivered to the governor, the secretary of state, the president pro tempore of the senate and the speaker of the house of representatives and shall simultaneously be made publicly available by the secretary of state to any person requesting a copy.]

[144.1012. Unless five of the seven delegates agree, the delegates shall not enter into or vote for any streamlined sales and use tax agreement that:

- (1) Requires adoption of a definition of any term that would cause any item or transaction that is now excluded or exempted from sales or use tax to become subject to sales or use tax;
- (2) Requires the state of Missouri to fully exempt or fully apply sales taxes to the sale of food or any other item;
- (3) Restricts the ability of local governments under statutes in effect on August 28, 2002, to enact one or more local taxes on one or more items without application of the tax to all sales within the taxing jurisdiction, however, restriction of any such taxes allowed by statutes effective after August 28, 2002, may be supported;
- (4) Provides for adoption of any uniform rate structure that would result in a tax increase for any Missouri taxpayer;
- (5) Affects the sourcing of sales tax transactions; or
- (6) Prohibits limitations or thresholds on the application of sales and use tax rates or prohibits any current sales or use tax exemption in the state of Missouri, including exemptions that are based on the value of the transaction or item.]

[144.1015. In addition to the requirements of section 144.1012, the delegates should consider the following features when deciding whether or not to enter into any streamlined sales and use tax agreement:

- (1) The agreement should address the limitation of the number of state rates over time;
- (2) The agreement should establish uniform standards for administration of exempt sales and the form used for filing sales and use tax returns and remittances;
- (3) The agreement should require the state to provide a central, electronic registration system that allows a seller to register to collect and remit sales and use taxes for all signatory states;
- (4) The agreement should provide that registration with the central registration system and the collection of sales and use taxes in the signatory states will not be used as a factor in determining whether the seller has nexus with a state for any tax;
- (5) The agreement should provide for reduction of the burdens of

1 complying with local sales and use taxes through the following so
 2 long as they do not conflict with the provisions of section 144.1012:
 3 (a) Restricting variances between the state and local tax bases;
 4 (b) Requiring states to administer any sales and use taxes levied by
 5 local jurisdictions within the state so that sellers collecting and
 6 remitting these taxes will not have to register or file returns with,
 7 remit funds to, or be subject to independent audits from local taxing
 8 jurisdictions;
 9 (c) Restricting the frequency of changes in the local sales and use tax
 10 rates and setting effective dates for the application of local
 11 jurisdictional boundary changes to local sales and use taxes; and
 12 (d) Providing notice of changes in local sales and use tax rates and of
 13 changes in the boundaries of local taxing jurisdictions;
 14 (6) The agreement should outline any monetary allowances that are to
 15 be provided by the states to sellers or certified service providers. The
 16 agreement must allow for a joint public and private sector study of the
 17 compliance cost on sellers and certified service providers to collect
 18 sales and use taxes for state and local governments under various
 19 levels of complexity to be completed by July 1, 2003;
 20 (7) The agreement should require each state to certify compliance
 21 with the terms of the agreement prior to joining and to maintain
 22 compliance, under the laws of the member state, with all provisions of
 23 the agreement while a member, only if the agreement and any
 24 amendment thereto complies with the provisions of section 144.1012;
 25 (8) The agreement should require each state to adopt a uniform policy
 26 for certified service providers that protects the privacy of consumers
 27 and maintains the confidentiality of tax information; and
 28 (9) The agreement should provide for the appointment of an advisory
 29 council of private sector representatives and an advisory council of
 30 nonmember state representatives to consult with in the administration
 31 of the agreement.]

32 Section B. The repeal of sections 66.601, 67.1713, 67.1971, 144.069, 144.517, 144.605,
 33 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, and 144.1015, the repeal and reenactment of
 34 sections 32.087, 66.620, 67.395, 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584,
 35 67.712, 67.713, 67.729, 67.737, 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305,
 36 67.1545, 67.1712, 67.1775, 67.1959, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660,
 37 94.705, 143.441, 144.010, 144.011, 144.014, 144.020, 144.030, 144.043, 144.049, 144.054,
 38 144.060, 144.080, 144.083, 144.140, 144.190, 144.210, 144.285, 144.526, 144.600, 144.655,
 39 144.710, 144.757, 144.759, 144.761, 184.845, 221.407, 238.235, 238.410, and 644.032, and the
 40 enactment of sections 32.086, 143.177, 144.084, 144.109, 144.123, 144.124, 144.612, and 144.752
 41 of this act shall become effective January 1, 2022."; and

- 1
- 2 Further amend said bill by amending the title, enacting clause, and intersectional references
- 3 accordingly.