

SENATE SUBSTITUTE

FOR

SENATE COMMITTEE SUBSTITUTE

FOR

HOUSE COMMITTEE SUBSTITUTE

FOR

HOUSE BILL NO. 1854

AN ACT

To repeal sections 29.230, 36.155, 50.166, 50.327, 54.140, 59.021, 59.100, 64.805, 67.1545, 105.145, 115.127, 115.646, 137.180, 138.434, 144.757, 238.207, 238.235, 238.237, 321.015, 321.190, 321.300, 321.603, and 610.021, RSMo, and section 49.266 as enacted by senate bill no. 672, ninety-seventh general assembly, second regular session, and section 49.266 as enacted by house bill no. 28, ninety-seventh general assembly, first regular session, and to enact in lieu thereof thirty-six new sections relating to political subdivisions, with penalty provisions and an emergency clause for certain sections.

---

---

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,  
AS FOLLOWS:

1           Section A. Sections 29.230, 36.155, 49.266, 50.166, 50.327,  
2 54.140, 59.021, 59.100, 64.805, 67.1545, 105.145, 115.127,  
3 115.646, 137.180, 138.434, 144.757, 238.207, 238.235, 238.237,  
4 321.015, 321.190, 321.300, 321.603, and 610.021, RSMo, and  
5 section 49.266 as enacted by senate bill no. 672, ninety-seventh  
6 general assembly, second regular session, and section 49.266 as  
7 enacted by house bill no. 28, ninety-seventh general assembly,  
8 first regular session, are repealed and thirty-six new sections  
9 enacted in lieu thereof, to be known as sections 29.230, 36.155,

1 37.1090, 37.1091, 37.1092, 37.1093, 37.1094, 37.1095, 37.1096,  
2 37.1097, 37.1098, 49.266, 50.166, 50.327, 54.140, 59.021, 59.100,  
3 64.207, 64.805, 67.1545, 79.235, 105.145, 115.127, 115.646,  
4 137.180, 138.434, 143.425, 144.757, 238.207, 238.235, 238.237,  
5 321.015, 321.190, 321.300, 321.603, and 610.021, to read as  
6 follows:

7 29.230. 1. In every county which does not elect a county  
8 auditor, the state auditor shall audit, without cost to the  
9 county, at least once during the term for which any county  
10 officer is chosen, the accounts of the various county officers  
11 supported in whole or in part by public moneys.

12 2. The state auditor shall audit any political subdivision  
13 of the state, including counties having a county auditor, if  
14 requested to do so by a petition submitted by a person who  
15 resides or owns real property within the boundaries or area of  
16 service of the political subdivision and such petition is  
17 submitted to the state auditor within one year from requesting  
18 the petition from the state auditor and is signed by the  
19 requisite percent of the qualified voters of the political  
20 subdivision. The requisite percent of qualified voters to cause  
21 such an audit to be conducted shall be determined as follows:

22 (1) If the number of qualified voters of the political  
23 subdivision determined on the basis of the votes cast in the last  
24 gubernatorial election held prior to the filing of the petition  
25 is less than one thousand, twenty-five percent of the qualified  
26 voters of the political subdivision determined on the basis of  
27 the registered voters eligible to vote at the last gubernatorial  
28 election held prior to the filing of the petition;

1           (2) If the number of qualified voters of the political  
2 subdivision determined on the basis of the votes cast in the last  
3 gubernatorial election held prior to the filing of the petition  
4 is one thousand or more but less than five thousand, fifteen  
5 percent of the qualified voters of the political subdivision  
6 determined on the basis of the votes cast in the last  
7 gubernatorial election held prior to the filing of the petition,  
8 provided that the number of qualified voters signing such  
9 petition is not less than two hundred;

10           (3) If the number of qualified voters of the political  
11 subdivision determined on the basis of the votes cast in the last  
12 gubernatorial election held prior to the filing of the petition  
13 is five thousand or more but less than fifty thousand, ten  
14 percent of the qualified voters of the political subdivision  
15 determined on the basis of the votes cast in the last  
16 gubernatorial election held prior to the filing of the petition,  
17 provided that the number of qualified voters signing such  
18 petition is not less than seven hundred fifty;

19           (4) If the number of qualified voters of the political  
20 subdivision determined on the basis of the votes cast in the last  
21 gubernatorial election held prior to the filing of the petition  
22 is fifty thousand or more, five percent of the qualified voters  
23 of the political subdivision determined on the basis of the votes  
24 cast in the last gubernatorial election held prior to the filing  
25 of the petition, provided that the number of qualified voters  
26 signing such petition is not less than five thousand.

27           3. The political subdivision shall pay the actual cost of  
28 audit. The petition that requests an audit of a political

1 subdivision shall state on its face the estimated cost of the  
2 audit and that it will be paid by the political subdivision being  
3 audited. The estimated cost of the audit shall be provided by  
4 the state auditor within sixty days of such request. The costs  
5 of the audit may be billed and paid on an interim basis with  
6 individual billing periods to be set at the state auditor's  
7 discretion. Moneys held by the state on behalf of a political  
8 subdivision may be used to offset unpaid billings for audit costs  
9 of the political subdivision. All moneys received by the state  
10 in payment of the costs of petition audits shall be deposited in  
11 the state treasury and credited to the "Petition Audit Revolving  
12 Trust Fund" which is hereby created with the state treasurer as  
13 custodian. The general assembly may appropriate additional  
14 moneys to the fund as it deems necessary. The state auditor  
15 shall administer the fund and approve all disbursements, upon  
16 appropriation, from the fund to apply to the costs of performing  
17 petition audits. The provisions of section 33.080 to the  
18 contrary notwithstanding, money in the fund shall not be  
19 transferred and placed to the credit of general revenue until the  
20 amount in the fund at the end of any biennium exceeds one million  
21 dollars. The amount in the fund which shall lapse is the amount  
22 which exceeds one million dollars. No political subdivision  
23 shall be audited by petition more than once in any three calendar  
24 or fiscal years.

25 4. Any person who allegedly signed or has signed the  
26 original petition may submit a sworn statement to the state  
27 auditor that the person did not sign such petition or that the  
28 person wishes to rescind such signature. Such statement shall be

1 required to be made within ten days from submission of the  
2 petition to the state auditor. If such statement is timely  
3 filed, such signature shall be withdrawn and shall not count in  
4 the determination of the number of qualified voters necessary to  
5 compel an audit under subsection 2 of this section.

6 5. (1) The provisions of section 29.185 to the contrary  
7 notwithstanding, in the course of conducting any audit in any  
8 county of the third classification pursuant to subsection 1 of  
9 this section, the state auditor shall not conduct a performance  
10 audit if:

11 (a) The county commission has elected not to be subject to  
12 a performance audit through the passage of a resolution; and

13 (b) The county has undergone an audit examination by a  
14 certified public accountant licensed pursuant to chapter 326 in  
15 accordance with generally accepted auditing standards at least  
16 once in the preceding two years.

17 (2) Any resolution adopted pursuant to subdivision (1) of  
18 this subsection shall be transmitted to the state auditor within  
19 sixty days of its passage.

20 (3) The county commission shall transmit to the state  
21 auditor a copy of any audit report conducted by a certified  
22 public accountant licensed pursuant to chapter 326 not later than  
23 October thirty-first following the close of the fiscal period  
24 covered by the audit. In the event the report is not transmitted  
25 to the state auditor by such date, absent good cause shown, the  
26 state auditor may conduct a performance audit.

27 36.155. 1. An employee may take part in the activities of  
28 political parties and political campaigns.

1           2. An employee may not:

2           (1) Use the employee's official authority or influence for  
3 the purpose of interfering with the results of an election;

4           (2) Knowingly solicit, accept or receive a political  
5 contribution from any person who is a subordinate employee of the  
6 employee;

7           (3) Run for the nomination, or as a candidate for election,  
8 to a partisan political office; or

9           (4) Knowingly solicit or discourage the participation in  
10 any political activity of any person who has an application for  
11 any compensation, grant, contract, ruling, license, permit or  
12 certificate pending before the employing department of such  
13 employee or is the subject of, or a participant in, an ongoing  
14 audit, investigation or enforcement action being carried out by  
15 the employing department of such employee.

16           3. An employee retains the right to vote as the employee  
17 chooses and to express the employee's opinion on political  
18 subjects and candidates.

19           4. Notwithstanding the provisions of subsection 2 of this  
20 section to the contrary, any employee that is not subject to the  
21 provisions of subsection 1 of section 36.030 or section 36.031  
22 may run for the nomination, or as a candidate for election, to a  
23 partisan political office.

24           37.1090. As used in sections 37.1090 to 37.1098, the  
25 following terms mean:

26           (1) "Expenditure", any monetary payment from a municipality  
27 or county to any vendor including, but not limited to, a payment,  
28 distribution, loan, advance, reimbursement, deposit, or gift;

1           (2) "Municipality", a city, town, or village that is  
2 incorporated in accordance with the laws of this state;

3           (3) "State entity", the general assembly; the supreme court  
4 of Missouri; the office of an elected state official; or an  
5 agency, board, commission, department, institution,  
6 instrumentality, office, or other governmental entity of this  
7 state, excluding municipalities, counties, institutions of higher  
8 education, and any public employee retirement system;

9           (4) "Vendor", any person, partnership, corporation,  
10 association, organization, state entity, or other party that:

11           (a) Sells, leases, or otherwise provides equipment,  
12 materials, goods, supplies, or services to a municipality or  
13 county; or

14           (b) Receives reimbursement from a municipality or county  
15 for any expense.

16           37.1091. The "Missouri Local Government Expenditure  
17 Database" is hereby created and shall be maintained on the  
18 Missouri accountability portal, established under section 37.850,  
19 by the office of administration. The database shall be available  
20 on the office of administration website and shall include  
21 information about expenditures made during each fiscal year that  
22 begins after December 31, 2022. The database shall be publicly  
23 accessible without charge.

24           37.1092. For each expenditure, the Missouri local  
25 government expenditure database shall include the following  
26 information:

27           (1) The amount of the expenditure;

28           (2) The date the expenditure was paid;

1       (3) The vendor to whom the expenditure was paid, unless the  
2 disclosure of the vendor's name would violate a confidentiality  
3 requirement, in which case the vendor may be listed as  
4 confidential;

5       (4) The purpose of the expenditure; and

6       (5) The municipality or county that made the expenditure or  
7 requested the expenditure be made.

8       37.1093. The Missouri local government expenditure database  
9 shall provide:

10       (1) A database of all expenditures; and

11       (2) The ability to download information.

12       37.1094. 1. A municipality or county may choose to  
13 voluntarily participate in the Missouri local government  
14 expenditure database, or, if a requisite number of residents of a  
15 municipality or county request the municipality or county to  
16 participate, such jurisdiction shall participate in the Missouri  
17 local government expenditure database. The requisite number of  
18 residents requesting participation shall be five percent of the  
19 registered voters of such jurisdiction voting in the last general  
20 municipal election, as described under section 115.121.

21 Residents may request participation by submitting a written  
22 letter by certified mail to the governing body of the  
23 municipality or county and the office of administration.

24 Multiple residents may sign one letter, but the number of  
25 requests from residents shall include all requests from all  
26 letters received. Upon receiving such a letter, a municipality  
27 or county shall acknowledge receipt thereof to the resident and  
28 the office of administration within thirty days. After receiving

1 the requisite number of requests, a municipality or county shall  
2 begin participating in the database but shall not be required to  
3 report expenditures incurred before one complete six-month  
4 reporting period described under subsection 2 of this section has  
5 elapsed.

6 2. Each municipality or county participating in the  
7 database shall provide electronically transmitted information to  
8 the office of administration, in a format the office requires,  
9 for inclusion in the Missouri local government expenditure  
10 database regarding each of the municipality's or county's  
11 expenditures biannually. Information regarding the first half of  
12 the calendar year shall be submitted before July thirty-first of  
13 such year. Information regarding the second half of the calendar  
14 year shall be submitted before January thirty-first of the year  
15 immediately following such year.

16 3. Notwithstanding subsection 1 of this section, no  
17 submission shall be required for any expenditures incurred before  
18 January 1, 2023.

19 4. The office of administration shall provide each  
20 municipality and county participating in the database with a  
21 template in the format described under section 37.1092 for the  
22 purpose of uploading the data. The office of administration  
23 shall have the authority to grant the municipality or county  
24 access for the purpose of uploading data.

25 5. Upon appropriation, the office of administration shall  
26 provide financial reimbursement to any participating municipality  
27 or county for actual expenditures incurred for participating in  
28 the database.

1       37.1095. No later than one year after the Missouri local  
2 government expenditure database is implemented, the office of  
3 administration shall provide, on the office of administration  
4 website, an opportunity for public comment on the utility of the  
5 database.

6       37.1096. The Missouri local government expenditure database  
7 shall not include any confidential information or any information  
8 that is not a public record under the laws of this state.  
9 However, the state shall not be liable for the disclosure of a  
10 record in the Missouri local government expenditure database that  
11 is confidential information or is not a public record under the  
12 laws of this state.

13       37.1097. Each municipality or county that has a website  
14 shall display on its website a prominent internet link to the  
15 Missouri local government expenditure database.

16       37.1098. The office of administration may adopt rules to  
17 implement the provisions of sections 37.1090 to 37.1098. Any  
18 rule or portion of a rule, as that term is defined in section  
19 536.010, that is created under the authority delegated in this  
20 section shall become effective only if it complies with and is  
21 subject to all of the provisions of chapter 536 and, if  
22 applicable, section 536.028. This section and chapter 536 are  
23 nonseverable, and if any of the powers vested with the general  
24 assembly pursuant to chapter 536 to review, to delay the  
25 effective date, or to disapprove and annul a rule are  
26 subsequently held unconstitutional, then the grant of rulemaking  
27 authority and any rule proposed or adopted after August 28, 2020,  
28 shall be invalid and void.

1 [49.266. 1. The county commission in all  
2 counties of the first, second or fourth classification  
3 may by order or ordinance promulgate reasonable  
4 regulations concerning the use of county property, the  
5 hours, conditions, methods and manner of such use and  
6 the regulation of pedestrian and vehicular traffic and  
7 parking thereon.

8 2. Violation of any regulation so adopted under  
9 subsection 1 of this section is an infraction.

10 3. Upon a determination by the state fire marshal  
11 that a burn ban order is appropriate for a county  
12 because:

13 (1) An actual or impending occurrence of a  
14 natural disaster of major proportions within the county  
15 jeopardizes the safety and welfare of the inhabitants  
16 of such county; and

17 (2) The U.S. Drought Monitor has designated the  
18 county as an area of severe, extreme, or exceptional  
19 drought, the county commission may adopt an order or  
20 ordinance issuing a burn ban, which may carry a penalty  
21 of up to a class A misdemeanor. State agencies  
22 responsible for fire management or suppression  
23 activities and persons conducting agricultural burning  
24 using best management practices shall not be subject to  
25 the provisions of this subsection. The ability of an  
26 individual, organization, or corporation to sell  
27 fireworks shall not be affected by the issuance of a  
28 burn ban. The county burn ban may prohibit the  
29 explosion or ignition of any missile or skyrocket as  
30 the terms "missile" and "skyrocket" are defined by the  
31 2012 edition of the American Fireworks Standards  
32 Laboratory, but shall not ban the explosion or ignition  
33 of any other consumer fireworks as the term "consumer  
34 fireworks" is defined under section 320.106.

35 4. The regulations so adopted shall be codified,  
36 printed and made available for public use and adequate  
37 signs concerning smoking, traffic and parking  
38 regulations shall be posted.]

39 49.266. 1. The county commission in all [noncharter]  
40 counties of the first, second, third, or fourth classification  
41 may by order or ordinance promulgate reasonable regulations  
42 concerning the use of county property, the hours, conditions,  
43 methods and manner of such use and the regulation of pedestrian  
44 and vehicular traffic and parking thereon.

45 2. Violation of any regulation so adopted under subsection

1 of this section is an infraction.

2 3. Upon a determination by the state fire marshal that a  
3 burn ban order is appropriate for a county because:

4 (1) An actual or impending occurrence of a natural disaster  
5 of major proportions within the county jeopardizes the safety and  
6 welfare of the inhabitants of such county; and

7 (2) The U.S. Drought Monitor has designated the county as  
8 an area of severe, extreme, or exceptional drought, the county  
9 commission may adopt an order or ordinance issuing a burn ban,  
10 which may carry a penalty of up to a class A misdemeanor. State  
11 agencies responsible for fire management or suppression  
12 activities and persons conducting agricultural burning using best  
13 management practices shall not be subject to the provisions of  
14 this subsection. The ability of an individual, organization, or  
15 corporation to sell fireworks shall not be affected by the  
16 issuance of a burn ban. The county burn ban may prohibit the  
17 explosion or ignition of any missile or skyrocket as the terms  
18 "missile" and "skyrocket" are defined by the 2012 edition of the  
19 American Fireworks Standards Laboratory, but shall not ban the  
20 explosion or ignition of any other consumer fireworks as the term  
21 "consumer fireworks" is defined under section 320.106.

22 4. The regulations so adopted shall be codified, printed  
23 and made available for public use and adequate signs concerning  
24 smoking, traffic and parking regulations shall be posted.

25 50.166. 1. In all cases of claims allowed against the  
26 county, and in all cases of grants, salaries, pay and expenses  
27 allowed by law, the county clerk may fill in on a form of warrant  
28 the amount due as approved by the county commission and other

1 necessary information. The form of the warrant thus filled in by  
2 the county clerk may be transmitted to the county treasurer. The  
3 warrant may be in such form that a single instrument may serve as  
4 the warrant and the county treasurer's draft or check, and may be  
5 so designed that it is a nonnegotiable warrant when signed by the  
6 county clerk and becomes a negotiable check or draft after it has  
7 been signed by the county treasurer.

8 2. Upon request, the county treasurer shall have access to  
9 any financially relevant document in the possession of any county  
10 official for the purposes of processing a warrant, unless such  
11 warrant is received in the absence of a check then the county  
12 treasurer shall have access to the information necessary to  
13 process the warrant.

14 3. No official of any county shall refuse a request from  
15 the county treasurer for access to or a copy of any document in  
16 the possession of a county official that is financially relevant  
17 to his or her duties under section 50.330.

18 4. No county treasurer shall refuse to release funds for  
19 the payment of any properly approved expenditure.

20 50.327. 1. Notwithstanding any other provisions of law to  
21 the contrary, the salary schedules contained in sections 49.082,  
22 50.334, 50.343, 51.281, 51.282, 52.269, 53.082, 53.083, 54.261,  
23 54.320, 55.091, 56.265, 57.317, 58.095, and 473.742 shall be set  
24 as a base schedule for those county officials. Except when it is  
25 necessary to increase newly elected or reelected county  
26 officials' salaries, in accordance with Section 13, Article VII,  
27 Constitution of Missouri, to comply with the requirements of this  
28 section, the salary commission in all counties except charter

1 counties in this state shall be responsible for the computation  
2 of salaries of all county officials; provided, however, that any  
3 percentage salary adjustments in a county shall be equal for all  
4 such officials in that county.

5 2. Upon majority approval of the salary commission, the  
6 annual compensation of part-time prosecutors contained in section  
7 56.265 and the county offices contained in sections 49.082,  
8 50.334, 50.343, 51.281, 51.282, 52.269, 53.082, 53.083, 54.261,  
9 54.320, 55.091, 58.095, and 473.742 may be increased by up to two  
10 thousand dollars greater than the compensation provided by the  
11 salary schedules; provided, however, that any vote to increase  
12 compensation be effective for all county offices in that county.

13 3. Upon majority approval of the salary commission, the  
14 annual compensation of a county sheriff as provided in section  
15 57.317 may be increased by up to six thousand dollars greater  
16 than the compensation provided by the salary schedule of such  
17 section.

18 4. The salary commission of any county of the third  
19 classification may amend the base schedules for the computation  
20 of salaries for county officials referenced in subsection 1 of  
21 this section to include assessed valuation factors in excess of  
22 three hundred million dollars; provided that the percentage of  
23 any adjustments in assessed valuation factors shall be equal for  
24 all such officials in that county.

25 5. Upon the majority approval of the salary commission, the  
26 annual compensation of a county coroner of any county of the  
27 second classification as provided in section 58.095 may be  
28 increased up to fourteen thousand dollars greater than the

1 compensation provided by the salary schedule of such section.

2 54.140. It shall be the duty of the county treasurer to  
3 separate and divide the revenues of such county in his or her  
4 hands and as they come into his or her hands in compliance with  
5 the provision of law; and it shall be ~~[his]~~ the treasurer's duty  
6 to pay out the revenues thus subdivided, on warrants issued by  
7 order of the commission, on the respective funds so set apart and  
8 subdivided, and not otherwise; and for this purpose the treasurer  
9 shall keep a separate account with the county commission of each  
10 fund which several funds shall be known and designated as  
11 provided by law; and no warrant shall be paid out of any fund  
12 other than that upon which it has been drawn by order of the  
13 commission as aforesaid. Any county treasurer or other county  
14 officer, who shall fail or refuse to perform the duties required  
15 of him or ~~[them]~~ her under the provisions of this section and  
16 chapters 136 to 154, and in the express manner provided and  
17 directed, shall be guilty of a misdemeanor, and, upon conviction  
18 thereof, shall be punished by a fine of not less than one hundred  
19 dollars, and not more than five hundred dollars[, and in addition  
20 to such punishment, his office shall become vacant].

21 59.021. A candidate for county recorder where the offices  
22 of the clerk of the court and recorder of deeds are separate,  
23 except in any city not within a county or any county having a  
24 charter form of government, shall be at least twenty-one years of  
25 age, a registered voter, and a resident of the state of Missouri  
26 as well as the county in which he or she is a candidate for at  
27 least one year prior to the date of the general election. Upon  
28 election to office, the person shall continue to reside in that

1 county during his or her tenure in office. Each candidate for  
2 county recorder shall provide to the election authority a copy of  
3 an affidavit from a surety company authorized to do business in  
4 this state that indicates the candidate is able to satisfy the  
5 bond requirements under section 59.100.

6 59.100. Every recorder elected as provided in section  
7 59.020, before entering upon the duties of the office as  
8 recorder, shall enter into bond to the state, in a sum set by the  
9 county commission [of not less than one thousand dollars], with  
10 sufficient sureties, not less than two, to be approved by the  
11 commission, conditioned for the faithful performance of the  
12 duties enjoined on such person by law as recorder, and for the  
13 delivering up of the records, books, papers, writings, seals,  
14 furniture and apparatus belonging to the office, whole, safe and  
15 undefaced, to such officer's successor. For a recorder elected  
16 before January 1, 2021, the bond shall be no less than one  
17 thousand dollars. For a recorder elected after December 31,  
18 2020, the bond shall be no less than five thousand dollars.

19 64.207. 1. The county commission of any county of the  
20 first classification with more than one hundred fifty thousand  
21 but fewer than two hundred thousand inhabitants may adopt rules,  
22 regulations, or ordinances to ensure the habitability of rented  
23 residences.

24 2. The rules, regulations, or ordinances shall require each  
25 rented residence provide:

26 (1) Structural protection from the elements;

27 (2) Access to water service, including hot water;

28 (3) Sewer service;

1           (4) Access to electrical service;

2           (5) Heat to the residence; and

3           (6) Basic security, which, at a minimum, shall include  
4 locking doors and windows.

5  
6 If a utility service is unavailable because a tenant fails to pay  
7 for service, the unavailability shall not be a violation of the  
8 rules, regulations, or ordinances.

9           3. If a county elects to enact rules, regulations, or  
10 ordinances under this section, at a minimum, they shall contain  
11 the following provisions:

12           (1) (a) The county commission shall create a process for  
13 selecting a designated officer to respond to written complaints  
14 of the condition of a rented residence that threatens the health  
15 or safety of tenants;

16           (b) Any written complaint under this section shall be  
17 submitted by a tenant who is a lawful tenant that has signed a  
18 lease agreement with the property owner or his or her agent, and  
19 which tenant is current on all rent due;

20           (2) The owner of record of any rental residence against  
21 which a written complaint has been submitted shall be served with  
22 adequate notice. The notice shall specify the condition alleged  
23 in the complaint and state a reasonable date that abatement of  
24 the condition shall commence. Notice shall be served by personal  
25 service or certified mail, return receipt requested, or, if those  
26 methods are unsuccessful, by publication;

27           (3) The owner of record and any other person who has an  
28 interest in the rented residence shall be parties in a hearing

1 under subdivision (4) of this subsection;

2 (4) If work to abate the condition does not commence by the  
3 date stated in the notice or if the work does not proceed  
4 continuously and without unnecessary delay, as determined by the  
5 designated officer, the complaint shall be given a hearing before  
6 the county commission. Parties shall be given at least ten days'  
7 notice of the hearing. Any party may be represented by counsel,  
8 and all parties shall have an opportunity to be heard. If the  
9 county commission finds that the rented residence has a dangerous  
10 condition that is detrimental to the health, safety, or welfare  
11 of the tenant, the county commission shall issue an order that  
12 the condition be abated. The order shall state specific facts,  
13 based on competent and substantiated evidence, that support its  
14 finding. If the county commission finds that the rented  
15 residence does not have a dangerous condition that is detrimental  
16 to the health, safety, or welfare of the tenant, the county  
17 commission shall not issue an order; and

18 (5) Any violation of the order issued by the county  
19 commission may be punished by a penalty, which shall not exceed a  
20 class C misdemeanor. Each day a violation continues shall be  
21 deemed a separate violation. Any penalty enacted in the rules,  
22 regulations, or ordinances shall not be the exclusive punishment  
23 for the condition. The designated officer may, in his or her own  
24 name or in the name of the county, seek and obtain any judicial  
25 relief provided under equity or law including, but not limited  
26 to, civil fines authorized under section 49.272, declaratory  
27 relief, and injunctive relief. The designated officer may  
28 declare the continued occupancy of the rented residence unlawful

1 while the condition or conditions remain unabated.

2 4. The county commission shall only have the authority to  
3 respond to written complaints submitted to the county commission  
4 and shall not have the authority to:

5 (1) Charge any fee for any action authorized under this  
6 section;

7 (2) Perform any inspection of rented residences unless in  
8 response to a written complaint; or

9 (3) Require licensing, registration, or certification of a  
10 rental unit on a regular schedule or before offering a residence  
11 for rent.

12 64.805. The county planning commission shall consist of the  
13 county highway engineer, and one resident of the county appointed  
14 by the county commission, from the unincorporated part of each  
15 township in the county, except that no such person shall be  
16 appointed from a township in which there is no unincorporated  
17 area. The township representatives are hereinafter referred to  
18 as appointed members. The term of each appointed member shall be  
19 four years or until a successor takes office, except that the  
20 terms shall be overlapping and that the respective terms of the  
21 members first appointed may be less than four years. The term of  
22 the county highway engineer shall be only for the duration of the  
23 engineer's tenure of official position. All members of the  
24 county planning commission shall serve as such without  
25 compensation, except that an attendance fee as reimbursement for  
26 expenses may be paid to the appointed members of the county  
27 planning commission in an amount, as set by the county  
28 commission, not to exceed [twenty-five] thirty-five dollars per

1 meeting. The planning commission shall elect its chairman, who  
2 shall serve for one year.

3 67.1545. 1. Any district formed as a political subdivision  
4 may impose by resolution a district sales and use tax on all  
5 retail sales made in such district which are subject to taxation  
6 pursuant to sections 144.010 to 144.525, except sales of motor  
7 vehicles, trailers, boats or outboard motors and sales to or by  
8 public utilities and providers of communications, cable, or video  
9 services. Any sales and use tax imposed pursuant to this section  
10 may be imposed in increments of one-eighth of one percent, up to  
11 a maximum of one percent. Such district sales and use tax may be  
12 imposed for any district purpose designated by the district in  
13 its ballot of submission to [its] qualified voters; except that,  
14 no resolution adopted pursuant to this section shall become  
15 effective unless the board of directors of the district submits  
16 to the qualified voters of the municipality in which the district  
17 is located, by mail-in ballot, a proposal to authorize a sales  
18 and use tax pursuant to this section. If a majority of the votes  
19 cast by the qualified voters on the proposed sales tax are in  
20 favor of the sales tax, then the resolution is adopted. If a  
21 majority of the votes cast by the qualified voters are opposed to  
22 the sales tax, then the resolution is void.

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

24 Shall the \_\_\_\_\_ (insert name of district)  
25 Community Improvement District impose a community  
26 improvement districtwide sales and use tax at the  
27 maximum rate of \_\_\_\_\_ (insert amount) for a period of  
28 \_\_\_\_\_ (insert number) years from the date on which

1 such tax is first imposed for the purpose of providing  
2 revenue for \_\_\_\_\_ (insert general description of the  
3 purpose)?

4  YES  NO

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

8 3. Within ten days after the qualified voters have approved  
9 the imposition of the sales and use tax, the district shall, in  
10 accordance with section 32.087, notify the director of the  
11 department of revenue. The sales and use tax authorized by this  
12 section shall become effective on the first day of the second  
13 calendar quarter after the director of the department of revenue  
14 receives notice of the adoption of such tax.

15 4. The director of the department of revenue shall collect  
16 any tax adopted pursuant to this section pursuant to section  
17 32.087.

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

25 6. In order to allow retailers to collect and report the  
26 sales and use tax authorized by this section as well as all other  
27 sales and use taxes required by law in the simplest and most  
28 efficient manner possible, a district may establish appropriate

1 brackets to be used in the district imposing a tax pursuant to  
2 this section in lieu of the brackets provided in section 144.285.

3 7. The penalties provided in sections 144.010 to 144.525  
4 shall apply to violations of this section.

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

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

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

27 79.235. 1. Notwithstanding any law to the contrary but  
28 subject to the provisions of subsection 2 of this section, if a

1 statute or ordinance authorizes the mayor of a city of the fourth  
2 classification with no more than two thousand inhabitants to  
3 appoint a member of a board or commission, any requirement that  
4 the appointed person be a resident of the city shall be deemed  
5 satisfied if the person owns real property or a business in the  
6 city, regardless of whether the position to which the appointment  
7 is made is considered an officer of the city.

8 2. This subsection applies only to cities of the fourth  
9 classification with no more than two thousand inhabitants. If  
10 the board to which a person is appointed is established under  
11 state statute or city ordinance to manage a city's municipal  
12 utilities, then any requirement that the appointed person be a  
13 resident of the city shall be deemed satisfied only if all of the  
14 following conditions are met:

15 (1) The board has no authority to set utility rates or to  
16 issue bonds;

17 (2) The person resides within a five-mile radius of the  
18 city limits;

19 (3) The person owns real property or a business in the  
20 city;

21 (4) The person or the person's business is a customer of  
22 the public utility as described in section 91.450 that is owned  
23 and operated by the city; and

24 (5) The person has no pecuniary interest in, or is not a  
25 member of, any other utility of the type managed by the board.

26 105.145. 1. The following definitions shall be applied to  
27 the terms used in this section:

28 (1) "Governing body", the board, body, or persons in which

1 the powers of a political subdivision as a body corporate, or  
2 otherwise, are vested;

3 (2) "Political subdivision", any agency or unit of this  
4 state, except counties and school districts, which now is, or  
5 hereafter shall be, authorized to levy taxes or empowered to  
6 cause taxes to be levied.

7 2. The governing body of each political subdivision in the  
8 state shall cause to be prepared an annual report of the  
9 financial transactions of the political subdivision in such  
10 summary form as the state auditor shall prescribe by rule, except  
11 that the annual report of political subdivisions whose cash  
12 receipts for the reporting period are ten thousand dollars or  
13 less shall only be required to contain the cash balance at the  
14 beginning of the reporting period, a summary of cash receipts, a  
15 summary of cash disbursements and the cash balance at the end of  
16 the reporting period.

17 3. Within such time following the end of the fiscal year as  
18 the state auditor shall prescribe by rule, the governing body of  
19 each political subdivision shall cause a copy of the annual  
20 financial report to be remitted to the state auditor.

21 4. The state auditor shall immediately on receipt of each  
22 financial report acknowledge the receipt of the report.

23 5. In any fiscal year no member of the governing body of  
24 any political subdivision of the state shall receive any  
25 compensation or payment of expenses after the end of the time  
26 within which the financial statement of the political subdivision  
27 is required to be filed with the state auditor and until such  
28 time as the notice from the state auditor of the filing of the

1 annual financial report for the fiscal year has been received.

2 6. The state auditor shall prepare sample forms for  
3 financial reports and shall mail the same to the political  
4 subdivisions of the state. Failure of the auditor to supply such  
5 forms shall not in any way excuse any person from the performance  
6 of any duty imposed by this section.

7 7. All reports or financial statements herein above  
8 mentioned shall be considered to be public records.

9 8. The provisions of this section apply to the board of  
10 directors of every transportation development district organized  
11 under sections 238.200 to 238.275.

12 9. Any political subdivision that fails to timely submit a  
13 copy of the annual financial statement to the state auditor shall  
14 be subject to a fine of five hundred dollars per day.

15 10. The state auditor shall report any violation of  
16 subsection 9 of this section to the department of revenue. Upon  
17 notification from the state auditor's office that a political  
18 subdivision failed to timely submit a copy of the annual  
19 financial statement, the department of revenue shall notify such  
20 political subdivision by certified mail that the statement has  
21 not been received. Such notice shall clearly set forth the  
22 following:

23 (1) The name of the political subdivision;

24 (2) That the political subdivision shall be subject to a  
25 fine of five hundred dollars per day if the political subdivision  
26 does not submit a copy of the annual financial statement to the  
27 state auditor's office within thirty days from the postmarked  
28 date stamped on the certified mail envelope;

1 (3) That the fine will be enforced and collected as  
2 provided under subsection 11 of this section; and

3 (4) That the fine will begin accruing on the thirty-first  
4 day from the postmarked date stamped on the certified mail  
5 envelope and will continue to accrue until the state auditor's  
6 office receives a copy of the financial statement.

7  
8 In the event a copy of the annual financial statement is received  
9 within such thirty-day period, no fine shall accrue or be  
10 imposed. The state auditor shall report receipt of the financial  
11 statement to the department of revenue within ten business days.  
12 Failure of the political subdivision to submit the required  
13 annual financial statement within such thirty-day period shall  
14 cause the fine to be collected as provided under subsection 11 of  
15 this section.

16 11. The department of revenue may collect the fine  
17 authorized under the provisions of subsection 9 of this section  
18 by offsetting any sales or use tax distributions due to the  
19 political subdivision. The director of revenue shall retain two  
20 percent for the cost of such collection. The remaining revenues  
21 collected from such violations shall be distributed annually to  
22 the schools of the county in the same manner that proceeds for  
23 all penalties, forfeitures, and fines collected for any breach of  
24 the penal laws of the state are distributed.

25 12. Any [transportation development district organized  
26 under sections 238.200 to 238.275 having] political subdivision  
27 that has gross revenues of less than five thousand dollars or  
28 that has not levied or collected sales or use taxes in the fiscal

1 year for which the annual financial statement was not timely  
2 filed shall not be subject to the fine authorized in this  
3 section.

4 13. If a failure to timely submit the annual financial  
5 statement is the result of fraud or other illegal conduct by an  
6 employee or officer of the political subdivision, the failure  
7 shall not be subject to a fine authorized under this section if  
8 the statement is filed within thirty days of the discovery of the  
9 fraud or illegal conduct. If a fine is assessed and paid prior  
10 to the filing of the statement, the department of revenue shall  
11 refund the fine upon notification from the political subdivision.

12 14. If a political subdivision has an outstanding balance  
13 for fines or penalties at the time it files its first annual  
14 financial statement after January 1, 2021, the director of  
15 revenue shall make a one-time downward adjustment to such  
16 outstanding balance in an amount that reduces the outstanding  
17 balance by ninety percent.

18 15. The director of revenue shall have the authority to  
19 make a one-time downward adjustment to any outstanding penalty  
20 imposed under this section on a political subdivision if the  
21 director determines the fine is uncollectible. The director of  
22 revenue may prescribe rules and regulations necessary to carry  
23 out the provisions of this subsection. Any rule or portion of a  
24 rule, as that term is defined in section 536.010, that is created  
25 under the authority delegated in this section shall become  
26 effective only if it complies with and is subject to all of the  
27 provisions of chapter 536 and, if applicable, section 536.028.  
28 This section and chapter 536 are nonseverable, and if any of the

1 powers vested with the general assembly pursuant to chapter 536  
2 to review, to delay the effective date, or to disapprove and  
3 annul a rule are subsequently held unconstitutional, then the  
4 grant of rulemaking authority and any rule proposed or adopted  
5 after August 28, 2020, shall be invalid and void.

6 16. If a political subdivision with an outstanding balance  
7 for fines or penalties:

8 (1) Fails to file an annual financial statement after  
9 August 28, 2020, and before January 1, 2021; or

10 (2) Files an annual financial statement after August 28,  
11 2020, and before January 1, 2021, but fails to file any annual  
12 financial statement thereafter,

13  
14 then the director of revenue shall initiate the process to  
15 disincorporate the political subdivision as prescribed by law.

16 17. If any resident of a political subdivision believes or  
17 knows that the political subdivision has failed to file the  
18 annual financial report required under subsection 2 of this  
19 section, the resident may file an affidavit with the director of  
20 revenue that attests to the alleged failure. The director of  
21 revenue shall evaluate the allegation and, if true, notify the  
22 political subdivision and any municipality or county encompassing  
23 the political subdivision by both certified mail and first-class  
24 mail that the political subdivision has ninety days to comply  
25 with subsection 2 of this section. If the political subdivision  
26 has not complied after ninety days, the director of revenue shall  
27 initiate the process to disincorporate the political subdivision  
28 as prescribed by law.

1           18. (1) The question of whether a political subdivision  
2 subject to possible disincorporation under subsection 16 or 17 of  
3 this section shall be disincorporated shall be submitted to the  
4 voters of the political subdivision. The election upon the  
5 question shall be held on the next general election day.

6           (2) No later than five o'clock p.m. on the tenth Tuesday  
7 prior to the election, the director of revenue shall notify the  
8 election authorities responsible for conducting the election  
9 according to the provisions of section 115.125 and the county  
10 governing body in which the political subdivision is located.

11           (3) The election authority shall give notice of the  
12 election for eight consecutive weeks prior to the election by  
13 publication in a newspaper of general circulation published in  
14 the political subdivision or, if there is no such newspaper in  
15 the political subdivision, in the newspaper in the county  
16 published nearest the political subdivision.

17           (4) Any costs of submitting the question shall be paid by  
18 the political subdivision.

19           (5) The question shall be submitted to the voters of such  
20 city, town, or village in substantially the following form:

21           The (city/town/village) of \_\_\_\_\_ (has an  
22 outstanding balance for fines or penalties and) has  
23 failed to file an annual financial statement, as  
24 required by law. Shall the (city/town/village) of  
25 \_\_\_\_\_ be disincorporated?

26            YES

NO

27  
28 Upon the affirmative vote of a majority of the qualified voters

1 voting on the question, the director of revenue shall file an  
2 action to disincorporate the political subdivision in the circuit  
3 court with jurisdiction over the political subdivision.

4 19. In an action to disincorporate a political subdivision,  
5 the circuit court shall order:

6 (1) The appointment of an administrative authority for the  
7 political subdivision, which may be another political  
8 subdivision, the state, a qualified private party, or other  
9 qualified entity;

10 (2) All financial and other institutions holding funds of  
11 the political subdivision, as identified by the director of  
12 revenue, to honor the directives of the administrative authority;

13 (3) The director of revenue or other party charged with  
14 distributing tax revenue to distribute the revenues and funds of  
15 the political subdivision to the administrative authority; and

16 (4) The disincorporation of the political subdivision and  
17 the effective date of the disincorporation, taking into  
18 consideration a reasonable transition period.

19  
20 The administrative authority shall administer all revenues under  
21 the name of the political subdivision or its agents and  
22 administer all funds collected on behalf of the political  
23 subdivision. The administrative authority shall use the revenues  
24 and existing funds to pay all debts and obligations of the  
25 political subdivision other than the penalties accrued under this  
26 section. The circuit court shall have ongoing jurisdiction to  
27 enforce its orders and carry out the remedies under this  
28 subsection.

1           20. The attorney general shall have the authority to file  
2 an action in a court of competent jurisdiction against any  
3 political subdivision that fails to comply with this section in  
4 order to force the political subdivision into compliance.

5           115.127. 1. Except as provided in subsection 4 of this  
6 section, upon receipt of notice of a special election to fill a  
7 vacancy submitted pursuant to subsection 2 of section 115.125,  
8 the election authority shall cause legal notice of the special  
9 election to be published in a newspaper of general circulation in  
10 its jurisdiction. The notice shall include the name of the  
11 officer or agency calling the election, the date and time of the  
12 election, the name of the office to be filled and the date by  
13 which candidates must be selected or filed for the office.  
14 Within one week prior to each special election to fill a vacancy  
15 held in its jurisdiction, the election authority shall cause  
16 legal notice of the election to be published in two newspapers of  
17 different political faith and general circulation in the  
18 jurisdiction. The legal notice shall include the date and time  
19 of the election, the name of the officer or agency calling the  
20 election and a sample ballot. If there is only one newspaper of  
21 general circulation in the jurisdiction, the notice shall be  
22 published in the newspaper within one week prior to the election.  
23 If there are two or more newspapers of general circulation in the  
24 jurisdiction, but no two of opposite political faith, the notice  
25 shall be published in any two of the newspapers within one week  
26 prior to the election.

27           2. Except as provided in subsections 1 and 4 of this  
28 section and in sections 115.521, 115.549 and 115.593, the

1 election authority shall cause legal notice of each election held  
2 in its jurisdiction to be published. The notice shall be  
3 published in two newspapers of different political faith and  
4 qualified pursuant to chapter 493 which are published within the  
5 bounds of the area holding the election. If there is only one  
6 so-qualified newspaper, then notice shall be published in only  
7 one newspaper. If there is no newspaper published within the  
8 bounds of the election area, then the notice shall be published  
9 in two qualified newspapers of different political faith serving  
10 the area. Notice shall be published twice, the first publication  
11 occurring in the second week prior to the election, and the  
12 second publication occurring within one week prior to the  
13 election. Each such legal notice shall include the date and time  
14 of the election, the name of the officer or agency calling the  
15 election and a sample ballot; and, unless notice has been given  
16 as provided by section 115.129, the second publication of notice  
17 of the election shall include the location of polling places.  
18 The election authority may provide any additional notice of the  
19 election it deems desirable.

20 3. The election authority shall print the official ballot  
21 as the same appears on the sample ballot, and no candidate's name  
22 or ballot issue which appears on the sample ballot or official  
23 printed ballot shall be stricken or removed from the ballot  
24 except on death of a candidate or by court order, but in no event  
25 shall a candidate or issue be stricken or removed from the ballot  
26 less than eight weeks before the date of the election.

27 4. In lieu of causing legal notice to be published in  
28 accordance with any of the provisions of this chapter, the

1 election authority in jurisdictions which have less than seven  
2 hundred fifty registered voters and in which no newspaper  
3 qualified pursuant to chapter 493 is published, may cause legal  
4 notice to be mailed during the second week prior to the election,  
5 by first class mail, to each registered voter at the voter's  
6 voting address. All such legal notices shall include the date  
7 and time of the election, the location of the polling place, the  
8 name of the officer or agency calling the election and a sample  
9 ballot.

10 5. If the opening date for filing a declaration of  
11 candidacy for any office in a political subdivision or special  
12 district is not required by law or charter, the opening filing  
13 date shall be 8:00 a.m., the ~~[sixteenth]~~ seventeenth Tuesday  
14 prior to the election, except that for any home rule city with  
15 more than four hundred thousand inhabitants and located in more  
16 than one county and any political subdivision or special district  
17 located in such city, the opening filing date shall be 8:00 a.m.,  
18 the fifteenth Tuesday prior to the election. If the closing date  
19 for filing a declaration of candidacy for any office in a  
20 political subdivision or special district is not required by law  
21 or charter, the closing filing date shall be 5:00 p.m., the  
22 ~~[eleventh]~~ fourteenth Tuesday prior to the election. The  
23 political subdivision or special district calling an election  
24 shall, before the ~~[sixteenth]~~ seventeenth Tuesday, or the  
25 fifteenth Tuesday for any home rule city with more than four  
26 hundred thousand inhabitants and located in more than one county  
27 or any political subdivision or special district located in such  
28 city, prior to any election at which offices are to be filled,

1 notify the general public of the opening filing date, the office  
2 or offices to be filled, the proper place for filing and the  
3 closing filing date of the election. Such notification may be  
4 accomplished by legal notice published in at least one newspaper  
5 of general circulation in the political subdivision or special  
6 district.

7 6. Except as provided for in sections 115.247 and 115.359,  
8 if there is no additional cost for the printing or reprinting of  
9 ballots or if the candidate agrees to pay any printing or  
10 reprinting costs, a candidate who has filed for an office or who  
11 has been duly nominated for an office may, at any time after the  
12 certification of the notice of election required in subsection 1  
13 of section 115.125 but no later than 5:00 p.m. on the eighth  
14 Tuesday before the election, withdraw as a candidate pursuant to  
15 a court order, which, except for good cause shown by the election  
16 authority in opposition thereto, shall be freely given upon  
17 application by the candidate to the circuit court of the area of  
18 such candidate's residence.

19 115.646. 1. No contribution or expenditure of public funds  
20 shall be made directly by any officer, employee or agent of any  
21 political subdivision to advocate, support, or oppose any ballot  
22 measure or candidate for public office. This section shall not  
23 be construed to prohibit any public official of a political  
24 subdivision from making public appearances or from issuing press  
25 releases concerning any such ballot measure.

26 2. (1) No contribution or expenditure of public funds  
27 shall be made by any school district or by any officer, employee,  
28 or agent of any school district to:

1       (a) Support or oppose the nomination or election of any  
2 candidate for public office;

3       (b) Support or oppose the passage or defeat of any ballot  
4 measure;

5       (c) Any committee supporting or opposing candidates or  
6 ballot measures; or

7       (d) For paying debts or obligations of any candidate or  
8 committee previously incurred for the purposes derived in  
9 paragraphs (a) to (d) of this subdivision.

10       (2) For the purposes of this subsection, the following  
11 terms shall mean:

12       (a) "Ballot measure", as defined in section 130.011;

13       (b) "Candidate", as defined in section 130.011;

14       (c) "Committee", as defined in section 130.011;

15       (d) "Contribution or expenditure of public funds", without  
16 limitation, any use of funds or equipment, supplies, facilities,  
17 electricity, ink, paper, or employee time paid for by the school  
18 district; and

19       (e) "School district", as defined in section 160.011.

20       (3) This subsection shall not be construed to prohibit any  
21 public official of a school district from making public  
22 appearances or from issuing press releases concerning any ballot  
23 measure, provided that the school district makes no contribution  
24 or expenditure of public funds with respect to any public  
25 appearance or press release.

26       (4) Any purposeful violation of this subsection shall be  
27 punished as a class four election offense.

28       137.180. 1. Whenever any assessor shall increase the

1 valuation of any real property he shall forthwith notify the  
2 record owner of such increase, either in person, or by mail  
3 directed to the last known address; every such increase in  
4 assessed valuation made by the assessor shall be subject to  
5 review by the county board of equalization whereat the landowner  
6 shall be entitled to be heard, and the notice to the landowner  
7 shall so state.

8 2. Effective January 1, 2009, for all counties with a  
9 charter form of government, other than any county adopting a  
10 charter form of government after January 1, 2008, whenever any  
11 assessor shall increase the valuation of any real property, he or  
12 she shall forthwith notify the record owner on or before June  
13 fifteenth of such increase and, in a year of general  
14 reassessment, the county shall notify the record owner of the  
15 projected tax liability likely to result from such an increase,  
16 either in person, or by mail directed to the last known address;  
17 every such increase in assessed valuation made by the assessor  
18 shall be subject to review by the county board of equalization  
19 whereat the landowner shall be entitled to be heard, and the  
20 notice to the landowner shall so state. Notice of the projected  
21 tax liability from the county shall accompany the notice of  
22 increased valuation from the assessor.

23 3. For all calendar years prior to the first day of January  
24 of the year following receipt of software necessary for the  
25 implementation of the requirements provided under subsections 4  
26 and 5 of this section from the state tax commission, for any  
27 county not subject to the provisions of subsection 2 of this  
28 section or subsection 2 of section 137.355, whenever any assessor

1 shall increase the valuation of any real property, he or she  
2 shall forthwith notify the record owner on or before June  
3 fifteenth of the previous assessed value and such increase either  
4 in person, or by mail directed to the last known address and  
5 include in such notice a statement indicating that the change in  
6 assessed value may impact the record owner's tax liability and  
7 provide all processes and deadlines for appealing determinations  
8 of the assessed value of such property. Such notice shall be  
9 provided in a font and format sufficient to alert a record owner  
10 of the potential impact upon tax liability and the appellate  
11 processes available.

12 4. Effective January first of the year following receipt of  
13 software necessary for the implementation of the requirements  
14 provided under this subsection and subsection 5 of this section  
15 from the state tax commission, for all counties not subject to  
16 the provisions of subsection 2 of this section or subsection 2 of  
17 section 137.355, whenever any assessor shall increase the  
18 valuation of any real property, he or she shall forthwith notify  
19 the record owner on or before June fifteenth of such increase  
20 and, in a year of general reassessment, the county shall notify  
21 the record owner of the projected tax liability likely to result  
22 from such an increase, either in person, or by mail directed to  
23 the last known address; every such increase in assessed valuation  
24 made by the assessor shall be subject to review by the county  
25 board of equalization whereat the landowner shall be entitled to  
26 be heard, and the notice to the landowner shall so state. Notice  
27 of the projected tax liability from the county shall accompany  
28 the notice of increased valuation from the assessor.

1           5. The notice of projected tax liability, required under  
2 subsections 2 and 4 of this section, from the county shall  
3 include:

4           (1) The record owner's name, address, and the parcel number  
5 of the property;

6           (2) A list of all political subdivisions levying a tax upon  
7 the property of the record owner;

8           (3) The projected tax rate for each political subdivision  
9 levying a tax upon the property of the record owner, and the  
10 purpose for each levy of such political subdivisions;

11           (4) The previous year's tax rates for each individual tax  
12 levy imposed by each political subdivision levying a tax upon the  
13 property of the record owner;

14           (5) The tax rate ceiling for each levy imposed by each  
15 political subdivision levying a tax upon the property of the  
16 record owner;

17           (6) The contact information for each political subdivision  
18 levying a tax upon the property of the record owner;

19           (7) A statement identifying any projected tax rates for  
20 political subdivisions levying a tax upon the property of the  
21 record owner, which were not calculated and provided by the  
22 political subdivision levying the tax; and

23           (8) The total projected property tax liability of the  
24 taxpayer.

25           6. In addition to the requirements provided under  
26 subsections 1, 2, and 5 of this section, effective January 1,  
27 2011, in any county with a charter form of government and with  
28 more than one million inhabitants, whenever any assessor shall

1 notify a record owner of any change in assessed value, such  
2 assessor shall provide notice that information regarding the  
3 assessment method and computation of value for such property is  
4 available on the assessor's website and provide the exact website  
5 address at which such information may be accessed. Such  
6 notification shall provide the assessor's contact information to  
7 enable taxpayers without internet access to request and receive  
8 information regarding the assessment method and computation of  
9 value for such property. Beginning January 1, 2021, such notice  
10 shall also include, in the case of a property valued using sales  
11 of comparable properties, a list of such comparable properties  
12 and the address or location and purchase prices from sales  
13 thereof that the assessor used in determining the assessed  
14 valuation of the owner's property. As used in this subsection,  
15 the word "comparable" means that:

16 (1) Such sale was closed at a date relevant to the property  
17 valuation; and

18 (2) Such properties are not more than one mile from the  
19 site of the disputed property, except where no similar properties  
20 exist within one mile of the disputed property, the nearest  
21 comparable property shall be used. Such property shall be within  
22 five hundred square feet in size of the disputed property, and  
23 resemble the disputed property in age, floor plan, number of  
24 rooms, and other relevant characteristics.

25 138.434. Any first class charter county or a city not  
26 within a county may require by ordinance or charter the  
27 reimbursement to a taxpayer for the amount of just and reasonable  
28 appraisal costs, attorney fees and court costs resulting from an

1 evidentiary hearing before the state tax commission or a court of  
2 competent jurisdiction if such appeal results in a final decision  
3 reducing the appraised value of residential property by at least  
4 fifteen percent or the appraised value of utility, industrial  
5 railroad and other subclass three property by at least  
6 twenty-five percent from the appraised value determined by the  
7 board of equalization for that tax year. The commission or court  
8 awarding such fees and costs shall consider the reasonableness of  
9 the fees and costs within the context of the particular case.  
10 Such fees and costs shall not exceed one thousand dollars for a  
11 residential property appeal. Such fees and costs for utility,  
12 industrial railroad or other subclass three property appeals  
13 shall not exceed the lesser of four thousand dollars or  
14 twenty-five percent of the tax savings resulting from the appeal.  
15 Beginning January 1, 2021, for a county with a charter form of  
16 government and with more than nine hundred fifty thousand  
17 inhabitants, such fees and costs shall not exceed six thousand  
18 dollars for a residential property appeal, and such fees and  
19 costs for utility, industrial railroad, or other subclass three  
20 property appeals shall not exceed the lesser of ten thousand  
21 dollars or twenty-five percent of the tax savings resulting from  
22 the appeal. The provisions of this section shall only apply to  
23 the first contested year when cases are tried on a consolidated  
24 basis.

25 143.425. 1. For the purposes of this section, the  
26 following terms shall mean:

27 (1) "Administrative adjustment request", an administrative  
28 adjustment request filed by a partnership under 26 U.S.C. Section

1 6227;

2 (2) "Audited partnership", a partnership subject to a  
3 partnership level audit resulting in a federal adjustment;

4 (3) "Corporate partner", a partner that is subject to tax  
5 under section 143.071;

6 (4) "Direct partner", a partner that holds an interest  
7 directly in a partnership or pass-through entity;

8 (5) "Exempt partner", a partner that is exempt from  
9 taxation under the provisions of subdivisions (1) or (4) of  
10 subsection 2 of section 143.441, except on unrelated business  
11 taxable income;

12 (6) "Federal adjustment", a change to an item or amount  
13 determined under the Internal Revenue Code that is used by a  
14 taxpayer to compute Missouri individual or corporate income tax  
15 owed, whether that change results from action by the IRS,  
16 including a partnership level audit, or the filing of an amended  
17 federal return, federal refund claim, or an administrative  
18 adjustment request by the taxpayer. A federal adjustment is  
19 positive to the extent that it increases Missouri taxable income  
20 as determined under section 143.431, or Missouri adjusted gross  
21 income under section 143.121 or 143.181, and is negative to the  
22 extent that it decreases such Missouri taxable income or Missouri  
23 adjusted gross income;

24 (7) "Federal adjustments report", methods or forms, which  
25 shall be prescribed by the department of revenue, for use by a  
26 taxpayer to report final federal adjustments, including an  
27 amended Missouri tax return, a uniform multistate report, or an  
28 information return, notwithstanding any provision of law

1 restricting the form or applicability of information return  
2 filing;

3 (8) "Federal partnership representative", the person the  
4 partnership designates for the taxable year as the partnership's  
5 representative, or the person the IRS has appointed to act as the  
6 federal partnership representative, under 26 U.S.C. Section  
7 6223(a);

8 (9) "Final determination date", shall be the following:

9 (a) Except as provided under paragraphs (b) and (c) of this  
10 subdivision, if the federal adjustment arises from an IRS audit  
11 or other action by the IRS, the final determination date shall be  
12 the first day on which no federal adjustments arising from such  
13 audit or other action remain to be finally determined, whether by  
14 IRS decision with respect to which all rights of appeal have been  
15 waived or exhausted, by agreement, or, if appealed or contested,  
16 by a final decision with respect to which all rights of appeal  
17 have been waived or exhausted. For agreements required to be  
18 signed by the IRS and the taxpayer, the final determination date  
19 shall be the date on which the last party signed the agreement;

20 (b) For federal adjustments arising from an IRS audit or  
21 other action by the IRS, if the taxpayer filed as a member of a  
22 Missouri consolidated return, the final determination date shall  
23 be the first day on which no related federal adjustments arising  
24 from such audit remain to be finally determined, as described in  
25 paragraph (a) of this subdivision, for the entire group;

26 (c) If the federal adjustment results from filing an  
27 amended federal return, a federal refund claim, or an  
28 administrative adjustment request, or if it is a federal

1 adjustment reported on an amended federal return or other similar  
2 report filed under 26 U.S.C. Section 6225(c), the final  
3 determination date shall be the day on which the amended return,  
4 refund claim, administrative adjustment request, or other similar  
5 report was filed;

6 (10) "Final federal adjustment", a federal adjustment that  
7 remains in effect after the final determination date for such  
8 federal adjustment has passed;

9 (11) "IRS", the Internal Revenue Service of the United  
10 States Department of the Treasury;

11 (12) "Indirect partner", a partner in a partnership or  
12 pass-through entity, where such partnership or pass-through  
13 entity itself holds a direct or indirect interest in another  
14 partnership or pass-through entity. A partnership or pass-  
15 through entity holds an "indirect interest" in another  
16 partnership or pass-through entity where its interest is held  
17 through an indirect partner or series of indirect partners;

18 (13) "Non-resident partner", an individual, trust, or  
19 estate partner that is not a resident partner;

20 (14) "Partner", a person that holds an interest directly or  
21 indirectly in a partnership or other pass-through entity;

22 (15) "Partnership", the same meaning as used in 26 U.S.C.  
23 Sections 701 to 771;

24 (16) "Partnership level audit", an examination by the IRS  
25 at the partnership level under 26 U.S.C. Sections 6221 to 6241,  
26 as enacted by the Bipartisan Budget Act of 2015, Public Law 114-  
27 74, and any amendments thereto, which results in federal  
28 adjustments;

1       (17) "Pass-through entity", an entity, other than a  
2 partnership, that is not subject to tax under section 143.071,  
3 section 153.020, chapter 148, or a tax on insurance companies or  
4 insurance providers imposed by the state of Missouri;

5       (18) "Publicly traded partnership", the same meaning as  
6 used in 26 U.S.C. Section 7704(b), and any amendments thereto;

7       (19) "Reallocation adjustment", a federal adjustment  
8 resulting from a partnership level audit or an administrative  
9 adjustment request that changes the shares of one or more items  
10 of partnership income, gain, loss, expense, or credit allocated  
11 to direct partners. A positive reallocation adjustment means the  
12 portion of a reallocation adjustment that would increase federal  
13 adjusted gross income or federal taxable income for one or more  
14 direct partners, and a negative reallocation adjustment means the  
15 portion of a reallocation adjustment that would decrease federal  
16 adjusted gross income or federal taxable income for one or more  
17 direct partners;

18       (20) "Resident partner", an individual, trust, or estate  
19 partner that is a resident of Missouri as defined under section  
20 143.101 for individuals, or under section 143.331 for trusts or  
21 estates, for the relevant tax period;

22       (21) "Reviewed year", the taxable year of a partnership  
23 that is subject to a partnership level audit which results in a  
24 federal adjustment;

25       (22) "Taxpayer", any individual or entity subject to a tax  
26 in Missouri or a tax-related reporting requirement in Missouri  
27 and, unless the context clearly indicates otherwise, includes a  
28 partnership subject to a partnership level audit or a partnership

1 that has made an administrative adjustment request, as well as a  
2 tiered partner of that partnership;

3 (23) "Tiered partner", any partner that is a partnership or  
4 pass-through entity;

5 (24) "Unrelated business taxable income", the same meaning  
6 as defined in 26 U.S.C. Section 512.

7 2. Except in the case of final federal adjustments that are  
8 reported and, if applicable, on the basis of which Missouri  
9 income tax is paid by a partnership and its partners using the  
10 procedures provided under subsections 3 to 9 of this section,  
11 final federal adjustments required to be reported for federal  
12 purposes under 26 U.S.C. Section 6225(a)(2), and changes required  
13 to be reported under section 143.601, a taxpayer shall report and  
14 pay any Missouri tax due with respect to final federal  
15 adjustments arising from an audit or other action by the IRS or  
16 reported by the taxpayer on a timely filed amended federal income  
17 tax return, including a return or other similar report filed  
18 under 26 U.S.C. Section 6225(c)(2), or federal claim for refund,  
19 by filing a federal adjustments report with the department of  
20 revenue for the reviewed year and, if applicable, paying the  
21 additional Missouri tax owed by the taxpayer no later than one  
22 hundred eighty days after the final determination date.

23 3. Except for adjustments required to be reported for  
24 federal purposes under 26 U.S.C. Section 6225(a)(2), partnerships  
25 and partners shall report final federal adjustments arising from  
26 a partnership level audit or an administrative adjustment request  
27 and make payments as required under subsections 3 to 9 of this  
28 section.

1       4. (1) With respect to an action required or permitted to  
2 be taken by a partnership under subsections 3 to 9 of this  
3 section, a proceeding under section 143.631 for reconsideration  
4 by the director of revenue, appeal to the administrative hearing  
5 commission, or review by the judiciary with respect to such  
6 action, the state partnership representative for the reviewed  
7 year shall have the sole authority to act on behalf of the  
8 partnership, and the partnership's direct partners and indirect  
9 partners shall be bound by those actions.

10       (2) The state partnership representative for the reviewed  
11 year is the partnership's federal partnership representative  
12 unless the partnership designates in writing another person as  
13 its state partnership representative.

14       (3) The department of revenue may establish reasonable  
15 qualifications and procedures for designating a person, other  
16 than the federal partnership representative, to be the state  
17 partnership representative.

18       (4) The state partnership representative shall be  
19 considered an authorized representative of the partnership and  
20 its partners under section 32.057 for the purposes of compliance  
21 with this section, or participating in a proceeding described in  
22 subdivision (1) of this section.

23       5. Final federal adjustments subject to the requirements of  
24 subsections 3 to 9 of this section, except for those subject to a  
25 properly made election under subsection 6 of this section, shall  
26 be reported as follows:

27       (1) No later than ninety days after the final determination  
28 date, the partnership shall:

1       (a) File a completed federal adjustments report with the  
2 department of revenue, including information as required by the  
3 department of revenue;

4       (b) Notify each of its direct partners of their  
5 distributive share of the final federal adjustments including  
6 information as required by the department of revenue;

7       (c) Pay any additional amount under section 143.411 that  
8 would have been due had the final federal adjustments originally  
9 been reported properly, unless the partnership is a publicly  
10 traded partnership; and

11       (d) If the partnership is a publicly traded partnership,  
12 report such information as is required by the department of  
13 revenue and in the manner and format as required by department of  
14 revenue instruction, including the name, address, and taxpayer  
15 identification number of each direct partner with income in  
16 Missouri which the publicly traded partnership can reasonably  
17 determine to be:

18           a. Six hundred dollars or more if the partner is an  
19 individual; or

20           b. One hundred dollars or more if the partner is a  
21 corporation or entity other than an individual;

22       (2) No later than one hundred eighty days after the final  
23 determination date, each direct partner that is subject to tax  
24 under sections 143.011 to 143.996, section 153.020, chapter 148,  
25 or a Missouri tax on insurance companies or insurance providers,  
26 shall:

27       (a) File a federal adjustments report reporting the  
28 distributive share of the adjustments reported to them under

1 paragraph (b) of subdivision (1) of this subsection; and

2 (b) Pay any additional amount of tax due as if final  
3 federal adjustments had been properly reported, plus any penalty  
4 and interest due under sections 143.011 to 143.996 or any other  
5 provision of law, and less any credit for related amounts paid or  
6 withheld and remitted on behalf of the direct partner. The rate  
7 of interest on any amount due shall be determined by section  
8 32.068.

9 6. (1) Subject to the limitations provided under  
10 subdivision (2) of this subsection, an audited partnership making  
11 an election under this subsection shall:

12 (a) No later than ninety days after the final determination  
13 date, file a completed federal adjustments report, including  
14 information as required by department of revenue, and notify the  
15 department of revenue that it is making the election under this  
16 subsection;

17 (b) No later than ninety days after the final determination  
18 date, pay an amount, determined as follows, in lieu of taxes owed  
19 by its direct and indirect partners:

20 a. Exclude from final federal adjustments the distributive  
21 share of such adjustments reported to a direct exempt partner not  
22 subject to tax under sections 143.011 to 143.996;

23 b. For the total distributive shares of the remaining final  
24 federal adjustments reported to direct corporate partners subject  
25 to tax under section 143.071, and to direct exempt partners  
26 subject to tax under sections 143.011 to 143.996, apportion and  
27 allocate such adjustments as provided under section 143.455 if  
28 applicable, and multiply the resulting amount by the tax rate

1 provided under section 143.071 for direct corporate partners and  
2 direct exempt partners that are corporations, or the top rate of  
3 tax under section 143.011 for direct exempt partners that are not  
4 corporations;

5 c. For the total distributive shares of the remaining final  
6 federal adjustments reported to non-resident direct partners  
7 subject to tax under sections 143.011 to 143.996, determine the  
8 amount of such adjustments which is derived from or connected  
9 with sources in Missouri as described in section 143.421, and  
10 multiply the resulting amount by the highest rate of tax under  
11 section 143.011;

12 d. For the total distributive shares of the remaining final  
13 federal adjustments reported to tiered partners:

14 (i) Determine the amount of such adjustments which is of a  
15 type such that it would be subject to sourcing to this state  
16 under section 143.421; and then determine the portion of such  
17 amount that would be sourced to the state under section 143.421;

18 (ii) Determine the amount of such adjustments which is of a  
19 type such that it would not be subject to sourcing to Missouri by  
20 a nonresident partner under section 143.421;

21 (iii) Determine the portion of the amount determined in  
22 item (ii) of this subparagraph that can be established, under  
23 regulation issued by the department of revenue, to be properly  
24 allocable to nonresident indirect partners or other partners not  
25 subject to tax on the adjustments;

26 (iv) Multiply the sum of the amounts determined in items  
27 (i) and (ii) of this subparagraph, reduced by the amount  
28 determined in item (iii) of this subparagraph, by the highest

1 rate of tax under section 143.011;

2 e. For the total distributive shares of the remaining final  
3 federal adjustments reported to resident direct partners subject  
4 to tax under section 143.011 or 143.061, multiply such amount by  
5 the highest rate of tax under section 143.011;

6 f. For the total distributive shares of the remaining final  
7 federal adjustments reported to direct partners subject to tax  
8 under chapter 148, section 153.020, or a Missouri tax on  
9 insurance companies or insurance providers, apportion and  
10 allocate such adjustments in the manner provided by law for such  
11 tax, if applicable, and multiply the resulting amount by the tax  
12 rate applicable to such direct partner;

13 g. Add the amounts determined under subparagraphs b to f of  
14 this paragraph, in addition to any penalty and interest as  
15 provided under sections 143.011 to 143.961 or any other provision  
16 of law. The rate of interest on any amount due shall be  
17 determined by section 32.068.

18 (2) Final federal adjustments subject to the election  
19 provided for under this subsection shall not include:

20 (a) The distributive share of final audit adjustments that  
21 would, under section 143.455, be included in the apportionable  
22 income of any direct or indirect corporate partner, provided that  
23 the audited partnership can reasonably determine such amount; and

24 (b) Any final federal adjustments resulting from an  
25 administrative adjustment request.

26 (3) An audited partnership not otherwise subject to any  
27 reporting or payment obligation to Missouri that makes an  
28 election under this subsection consents to be subject to Missouri

1 law related to reporting, assessment, payment, and collection of  
2 Missouri tax calculated under this subsection.

3 7. The direct and indirect partners of an audited  
4 partnership that are tiered partners, and all of the partners of  
5 such tiered partners that are subject to tax under sections  
6 143.011 to 143.961, shall be subject to the reporting and payment  
7 requirements of subsection 5 of this section, and such tiered  
8 partners shall be entitled to make the election provided under  
9 subsection 6 of this section. The tiered partners or their  
10 partners shall make required reports and payments no later than  
11 ninety days after the time for filing and furnishing statements  
12 to tiered partners and their partners as established under 26  
13 U.S.C. Section 6226. The department of revenue may promulgate  
14 rules to establish procedures and interim time periods for the  
15 reports and payments required by tiered partners and their  
16 partners, and for making the elections under subsection 6 of this  
17 section.

18 8. (1) The election made under subsection 6 of this  
19 section shall be irrevocable, unless the director of revenue, in  
20 his or her discretion or that of the directors' designee,  
21 determines otherwise.

22 (2) If properly reported and paid by the audited  
23 partnership or tiered partner, the amount determined under  
24 subdivision (2) of subsection 6 of this section shall be treated  
25 as paid in lieu of taxes owed by its direct and indirect  
26 partners, to the extent applicable, on the same final federal  
27 adjustments. The direct partners or indirect partners shall not  
28 take any deduction or credit on the determined amount, or claim a

1 refund of such amount in this state. Nothing in this subsection  
2 shall preclude a direct resident partner from claiming a credit  
3 against the tax otherwise due to this state under section  
4 143.081, or any amounts paid by the audited partnership or tiered  
5 partner on the resident partner's behalf to another state or  
6 local tax jurisdiction in accordance with the provisions of  
7 section 143.081.

8 9. Nothing in subsections 3 to 9 of this section shall be  
9 construed to prevent the department of revenue from assessing  
10 direct partners or indirect partners for taxes owed by such  
11 partners, using the best information available, in the event that  
12 a partnership or tiered partner fails to timely make any report  
13 or payment required under subsections 3 to 9 of this section for  
14 any reason.

15 10. The department of revenue shall assess additional tax,  
16 interest, additions to tax, and penalties arising from final  
17 federal adjustments arising from an audit by the IRS, including a  
18 partnership level audit, or reported by the taxpayer on an  
19 amended federal income tax return, or as part of an  
20 administrative adjustment request by no later than the latest of  
21 the following dates:

22 (1) If a taxpayer files with the department of revenue a  
23 federal adjustments report or an amended Missouri tax return as  
24 required within the period provided under subsections 2 to 9 of  
25 this section, the department of revenue shall assess any amounts,  
26 including taxes, interest, additions to tax, and penalties  
27 arising from such federal adjustments if the department of  
28 revenue issues a notice of the assessment to the taxpayer no

1 later than:

2 (a) The expiration of the limitations period provided under  
3 section 143.711; or

4 (b) The expiration of the one year period following the  
5 date of filing with the department of revenue of the federal  
6 adjustments report;

7 (2) If the taxpayer fails to file the federal adjustments  
8 report within the period provided under subsections 2 to 9 of  
9 this section, as appropriate, or the federal adjustments report  
10 filed by the taxpayer omits final federal adjustments or  
11 understates the correct amount of tax owed, the department of  
12 revenue shall assess amounts or additional amounts including  
13 taxes, interest, additions to tax, and penalties arising from the  
14 final federal adjustments, if it mails a notice of the assessment  
15 to the taxpayer by a date which is the latest of the following:

16 (a) The expiration of the limitations period provided under  
17 section 143.711;

18 (b) The expiration of the one year period following the  
19 date the federal adjustments report was filed with the department  
20 of revenue; or

21 (c) Absent fraud, the expiration of the six-year period  
22 following the final determination date.

23 11. A taxpayer may make estimated payments to the  
24 department of revenue of the Missouri tax expected to result from  
25 a pending IRS audit, prior to the due date of the federal  
26 adjustments report, without having to file such report with the  
27 department of revenue. The estimated tax payments shall be  
28 credited against any tax liability ultimately found to be due to

1 Missouri and shall limit the accrual of further interest on such  
2 amount. If the estimated tax payments exceed the final tax  
3 liability and interest ultimately determined to be due, the  
4 taxpayer shall be entitled to a refund or credit for the excess,  
5 provided the taxpayer files a federal adjustments report or claim  
6 for refund or credit of tax under section 143.781 or 143.821 no  
7 later than one year following the final determination date.

8 12. Except for final federal adjustments required to be  
9 reported for federal purposes under 26 U.S.C. Section 6225(a)(2),  
10 a taxpayer may file a claim for refund or credit of tax arising  
11 from federal adjustments made by the IRS on or before the later  
12 of:

13 (1) The expiration of the last day for filing a claim for  
14 refund or credit of Missouri tax under section 143.801, including  
15 any extensions; or

16 (2) One year from the date a federal adjustments report  
17 required under subsections 2 to 9 of this section, as applicable,  
18 was due to the department of revenue, including any extensions  
19 provided under subsection 13 of this section.

20  
21 The federal adjustments report shall serve as the means for the  
22 taxpayer to report additional tax due, report a claim for refund  
23 or credit of tax, and make other adjustments resulting from  
24 adjustments to the taxpayer's federal taxable income.

25 13. (1) Unless otherwise agreed in writing by the taxpayer  
26 and the department of revenue, any adjustments by the department  
27 or by the taxpayer made after the expiration of the appropriate  
28 limitations period provided under section 143.711 or 143.801

1 shall be limited to changes to the taxpayer's tax liability  
2 arising from federal adjustments.

3 (2) For purposes of compliance with this section, the time  
4 periods provided for in chapter 143 may be extended:

5 (a) Automatically, upon written notice to the department of  
6 revenue, by ninety days for an audited partnership or tiered  
7 partner which has one hundred or more direct partners; or

8 (b) By written agreement between the taxpayer and the  
9 department of revenue.

10 (3) Any extension granted under this subsection for filing  
11 the federal adjustments report extends the last day prescribed by  
12 law for assessing any additional tax arising from the adjustments  
13 to federal taxable income and the period for filing a claim for  
14 refund or credit of taxes under section 143.781 or 143.821.

15 14. The department of revenue shall promulgate rules to  
16 implement the provisions of this section. Any rule or portion of  
17 a rule, as that term is defined in section 536.010, that is  
18 created under the authority delegated in this section shall  
19 become effective only if it complies with and is subject to all  
20 of the provisions of chapter 536 and, if applicable, section  
21 536.028. This section and chapter 536 are nonseverable and if  
22 any of the powers vested with the general assembly pursuant to  
23 chapter 536 to review, to delay the effective date, or to  
24 disapprove and annul a rule are subsequently held  
25 unconstitutional, then the grant of rulemaking authority and any  
26 rule proposed or adopted after August 28, 2020, shall be invalid  
27 and void.

28 15. The provisions of this section shall apply to any

1 adjustments to a taxpayer's federal taxable income or federal  
2 adjusted gross income with a final determination date occurring  
3 on or after January 1, 2021.

4 144.757. 1. Any county or municipality, except  
5 municipalities within a county having a charter form of  
6 government with a population in excess of nine hundred thousand,  
7 may, by a majority vote of its governing body, impose a local use  
8 tax if a local sales tax is imposed as defined in section 32.085  
9 at a rate equal to the rate of the local sales tax in effect in  
10 such county or municipality; provided, however, that no ordinance  
11 or order enacted pursuant to sections 144.757 to 144.761 shall be  
12 effective unless the governing body of the county or municipality  
13 submits to the voters thereof at a municipal, county or state  
14 general, primary or special election a proposal to authorize the  
15 governing body of the county or municipality to impose a local  
16 use tax pursuant to sections 144.757 to 144.761. Municipalities  
17 within a county having a charter form of government with a  
18 population in excess of nine hundred thousand may, upon voter  
19 approval received pursuant to paragraph (b) of subdivision (2) of  
20 subsection 2 of this section, impose a local use tax at the same  
21 rate as the local municipal sales tax with the revenues from all  
22 such municipal use taxes to be distributed pursuant to subsection  
23 4 of section 94.890. The municipality shall within thirty days  
24 of the approval of the use tax imposed pursuant to paragraph (b)  
25 of subdivision (2) of subsection 2 of this section select one of  
26 the distribution options permitted in subsection 4 of section  
27 94.890 for distribution of all municipal use taxes.

28 2. (1) The ballot of submission, except for counties and

1 municipalities described in subdivisions (2) and (3) of this  
2 subsection, shall contain substantially the following language:

3 Shall the \_\_\_\_\_ (county or municipality's name) impose  
4 a local use tax at the same rate as the total local  
5 sales tax rate, [currently \_\_\_\_\_ (insert percent),]  
6 provided that if the local sales tax rate is reduced or  
7 raised by voter approval, the local use tax rate shall  
8 also be reduced or raised by the same action? [A use  
9 tax return shall not be required to be filed by persons  
10 whose purchases from out-of-state vendors do not in  
11 total exceed two thousand dollars in any calendar  
12 year.] Approval of this question will eliminate the  
13 disparity in tax rates collected by local and out-of-  
14 state sellers by imposing the same rate on all sellers.

15  YES

NO

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

19 (2) (a) The ballot of submission in a county having a  
20 charter form of government with a population in excess of nine  
21 hundred thousand shall contain substantially the following  
22 language:

23 For the purposes of enhancing county and municipal  
24 public safety, parks, and job creation and enhancing  
25 local government services, shall the county be  
26 authorized to collect a local use tax equal to the  
27 total of the existing county sales tax rate [of (insert  
28 tax rate)], provided that if the county sales tax is

1 repealed, reduced or raised by voter approval, the  
2 local use tax rate shall also be repealed, reduced or  
3 raised by the same voter action? Fifty percent of the  
4 revenue shall be used by the county throughout the  
5 county for improving and enhancing public safety, park  
6 improvements, and job creation, and fifty percent shall  
7 be used for enhancing local government services. The  
8 county shall be required to make available to the  
9 public an audited comprehensive financial report  
10 detailing the management and use of the countywide  
11 portion of the funds each year.

12 A use tax is the equivalent of a sales tax on purchases  
13 from out-of-state sellers by in-state buyers and on  
14 certain taxable business transactions. [A use tax  
15 return shall not be required to be filed by persons  
16 whose purchases from out-of-state vendors do not in  
17 total exceed two thousand dollars in any calendar  
18 year.] Approval of this question will eliminate the  
19 disparity in tax rates collected by local and out-of-  
20 state sellers by imposing the same rate on all sellers.

21  YES

NO

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

26 (b) The ballot of submission in a municipality within a  
27 county having a charter form of government with a population in  
28 excess of nine hundred thousand shall contain substantially the

1 following language:

2 Shall the municipality be authorized to impose a local  
3 use tax at the same rate as the local sales tax by a  
4 vote of the governing body, provided that if any local  
5 sales tax is repealed, reduced or raised by voter  
6 approval, the respective local use tax shall also be  
7 repealed, reduced or raised by the same action? [A use  
8 tax return shall not be required to be filed by persons  
9 whose purchases from out-of-state vendors do not in  
10 total exceed two thousand dollars in any calendar  
11 year.] Approval of this question will eliminate the  
12 disparity in tax rates collected by local and out-of-  
13 state sellers by imposing the same rate on all sellers.

14  YES  NO

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

18 (3) The ballot of submission in any city not within a  
19 county shall contain substantially the following language:

20 Shall the \_\_\_\_\_ (city name) impose a local use tax at  
21 the same rate as the local sales tax, [currently at a  
22 rate of \_\_\_\_\_ (insert percent)] which includes the  
23 capital improvements sales tax and the transportation  
24 tax, provided that if any local sales tax is repealed,  
25 reduced or raised by voter approval, the respective  
26 local use tax shall also be repealed, reduced or raised  
27 by the same action? [A use tax return shall not be  
28 required to be filed by persons whose purchases from

1 out-of-state vendors do not in total exceed two  
2 thousand dollars in any calendar year.] Approval of  
3 this question will eliminate the disparity in tax rates  
4 collected by local and out-of-state sellers by imposing  
5 the same rate on all sellers.

6  YES

NO

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

10 (4) If any of such ballots are submitted on August 6, 1996,  
11 and if a majority of the votes cast on the proposal by the  
12 qualified voters voting thereon are in favor of the proposal,  
13 then the ordinance or order and any amendments thereto shall be  
14 in effect October 1, 1996, provided the director of revenue  
15 receives notice of adoption of the local use tax on or before  
16 August 16, 1996. If any of such ballots are submitted after  
17 December 31, 1996, and if a majority of the votes cast on the  
18 proposal by the qualified voters voting thereon are in favor of  
19 the proposal, then the ordinance or order and any amendments  
20 thereto shall be in effect on the first day of the calendar  
21 quarter which begins at least forty-five days after the director  
22 of revenue receives notice of adoption of the local use tax. If  
23 a majority of the votes cast by the qualified voters voting are  
24 opposed to the proposal, then the governing body of the county or  
25 municipality shall have no power to impose the local use tax as  
26 herein authorized unless and until the governing body of the  
27 county or municipality shall again have submitted another  
28 proposal to authorize the governing body of the county or

1 municipality to impose the local use tax and such proposal is  
2 approved by a majority of the qualified voters voting thereon.

3 3. The local use tax may be imposed at the same rate as the  
4 local sales tax then currently in effect in the county or  
5 municipality upon all transactions which are subject to the taxes  
6 imposed pursuant to sections 144.600 to 144.745 within the county  
7 or municipality adopting such tax; provided, however, that if any  
8 local sales tax is repealed or the rate thereof is reduced or  
9 raised by voter approval, the local use tax rate shall also be  
10 deemed to be repealed, reduced or raised by the same action  
11 repealing, reducing or raising the local sales tax.

12 4. For purposes of sections 144.757 to 144.761, the use tax  
13 may be referred to or described as the equivalent of a sales tax  
14 on purchases made from out-of-state sellers by in-state buyers  
15 and on certain intrabusiness transactions. Such a description  
16 shall not change the classification, form or subject of the use  
17 tax or the manner in which it is collected.

18 238.207. 1. Whenever the creation of a district is  
19 desired, not less than fifty registered voters from each county  
20 partially or totally within the proposed district may file a  
21 petition requesting the creation of a district. However, if no  
22 persons eligible to be registered voters reside within the  
23 district, the owners of record of all of the real property,  
24 except public streets, located within the proposed district may  
25 file a petition requesting the creation of a district. The  
26 petition shall be filed in the circuit court of any county  
27 partially or totally within the proposed district.

28 2. Alternatively, the governing body of any local

1 transportation authority within any county in which a proposed  
2 project may be located may file a petition in the circuit court  
3 of that county, requesting the creation of a district.

4 3. The proposed district area shall be contiguous and may  
5 contain all or any portion of one or more municipalities and  
6 counties; provided:

7 (1) Property separated only by public streets, easements or  
8 rights-of-way shall be considered contiguous;

9 (2) In the case of a district formed pursuant to a petition  
10 filed by the owners of record of all of the real property located  
11 within the proposed district, the proposed district area need not  
12 contain contiguous properties if:

13 (a) The petition provides that the only funding method for  
14 project costs will be a sales tax;

15 (b) The court finds that all of the real property located  
16 within the proposed district will benefit by the projects to be  
17 undertaken by the district; and

18 (c) Each parcel within the district is within five miles of  
19 every other parcel; and

20 (3) In the case of a district created pursuant to  
21 subsection 5 of this section, property separated only by public  
22 streets, easements, or rights-of-way or connected by a single  
23 public street, easement, or right-of-way shall be considered  
24 contiguous.

25 4. The petition shall set forth:

26 (1) The name, voting residence and county of residence of  
27 each individual petitioner, or, if no persons eligible to be  
28 registered voters reside within the proposed district, the name

1 and address of each owner of record of real property located  
2 within the proposed district, or shall recite that the petitioner  
3 is the governing body of a local transportation authority acting  
4 in its official capacity;

5 (2) The name and address of each respondent. Respondents  
6 must include the commission and each affected local  
7 transportation authority within the proposed district, except a  
8 petitioning local transportation authority;

9 (3) A specific description of the proposed district  
10 boundaries including a map illustrating such boundaries;

11 (4) A general description of each project proposed to be  
12 undertaken by that district, including a description of the  
13 approximate location of each project;

14 (5) The estimated project costs and the anticipated  
15 revenues to be collected from the project;

16 (6) The name of the proposed district;

17 (7) The number of members of the board of directors of the  
18 proposed district, which shall be not less than five or more than  
19 fifteen;

20 (8) A statement that the terms of office of initial board  
21 members shall be staggered in approximately equal numbers to  
22 expire in one, two or three years;

23 (9) If the petition was filed by registered voters or by a  
24 governing body, a request that the question be submitted to the  
25 qualified voters within the limits of the proposed district  
26 whether they will establish a transportation development district  
27 to develop a specified project or projects;

28 (10) A proposal for funding the district initially,

1 pursuant to the authority granted in sections 238.200 to 238.275,  
2 together with a request that the funding proposal be submitted to  
3 the qualified voters within the [limits of] municipality in which  
4 the proposed district is located; provided, however, the funding  
5 method of special assessments may also be approved as provided in  
6 subsection 1 of section 238.230;

7 (11) A statement that the proposed district shall not be an  
8 undue burden on any owner of property within the district and is  
9 not unjust or unreasonable; and

10 (12) Details of the budgeted expenditures, including  
11 estimated expenditures for real physical improvements, estimated  
12 land acquisition expenses, estimated expenses for professional  
13 services and estimated interest charges.

14 5. (1) As an alternative to the methods described in  
15 subsections 1 and 2 of this section, if two or more local  
16 transportation authorities have adopted resolutions calling for  
17 the joint establishment of a district, the governing body of any  
18 one such local transportation authority may file a petition in  
19 the circuit court of any county in which the proposed project is  
20 located requesting the creation of a district; or, if not less  
21 than fifty registered voters from each of two or more counties  
22 sign a petition calling for the joint establishment of a district  
23 for the purpose of developing a project that lies in whole or in  
24 part within those same counties, the petition may be filed in the  
25 circuit court of any of those counties in which not less than  
26 fifty registered voters have signed the petition.

27 (2) The proposed district area shall be contiguous and may  
28 contain all or any portion of one or more municipalities and

1 counties. Property separated only by public streets, easements,  
2 or rights-of-way or connected by a single public street,  
3 easement, or right-of-way shall be considered contiguous.

4 (3) The petition shall set forth:

5 (a) That the petitioner is the governing body of a local  
6 transportation authority acting in its official capacity; or, if  
7 the petition was filed by obtaining the signatures of not less  
8 than fifty registered voters in each of two or more counties, it  
9 shall set forth the name, voting residence, and county of  
10 residence of each individual petitioner;

11 (b) The name of each local transportation authority within  
12 the proposed district. The resolution of the governing body of  
13 each local transportation authority calling for the joint  
14 establishment of the district shall be attached to the petition;

15 (c) The name and address of each respondent. Respondents  
16 must include the commission and each affected local  
17 transportation authority within the proposed district, except a  
18 petitioning local transportation authority;

19 (d) A specific description of the proposed district  
20 boundaries including a map illustrating such boundaries;

21 (e) A general description of each project proposed to be  
22 undertaken by the district, including a description of the  
23 approximate location of each project;

24 (f) The name of the proposed district;

25 (g) The number of members of the board of directors of the  
26 proposed district;

27 (h) A request that the question be submitted to the  
28 qualified voters within the limits of the proposed district

1 whether they will establish a transportation development district  
2 to develop the projects described in the petition;

3 (i) A proposal for funding the district initially, pursuant  
4 to the authority granted in sections 238.200 to 238.275, together  
5 with a request that the imposition of the funding proposal be  
6 submitted to the qualified voters residing within [limits of]  
7 municipality in which the proposed district is located; provided,  
8 however, the funding method of special assessments may also be  
9 approved as provided in subsection 1 of section 238.230; and

10 (j) A statement that the proposed district shall not be an  
11 undue burden on any owner of property within the district and is  
12 not unjust or unreasonable.

13 238.235. 1. (1) Any transportation development district  
14 may by resolution impose a transportation development district  
15 sales tax on all retail sales made in such transportation  
16 development district which are subject to taxation pursuant to  
17 the provisions of sections 144.010 to 144.525, except such  
18 transportation development district sales tax shall not apply to  
19 the sale or use of motor vehicles, trailers, boats or outboard  
20 motors nor to all sales of electricity or electrical current,  
21 water and gas, natural or artificial, nor to sales of service to  
22 telephone subscribers, either local or long distance. Such  
23 transportation development district sales tax may be imposed for  
24 any transportation development purpose designated by the  
25 transportation development district in its ballot of submission  
26 to its qualified voters, except that no resolution enacted  
27 pursuant to the authority granted by this section shall be  
28 effective unless:

1 (a) The board of directors of the transportation  
2 development district submits to the qualified voters of the  
3 municipality in which the transportation development district is  
4 located a proposal to authorize the board of directors of the  
5 transportation development district to impose or increase the  
6 levy of an existing tax pursuant to the provisions of this  
7 section; or

8 (b) The voters approved the question certified by the  
9 petition filed pursuant to subsection 5 of section 238.207.

10 (2) If the transportation district submits to the qualified  
11 voters of the municipality in which the transportation  
12 development district is located a proposal to authorize the board  
13 of directors of the transportation development district to impose  
14 or increase the levy of an existing tax pursuant to the  
15 provisions of paragraph (a) of subdivision (1) of this  
16 subsection, the ballot of submission shall contain, but need not  
17 be limited to, the following language:

18 Shall the transportation development district of  
19 \_\_\_\_\_ (transportation development district's name)  
20 impose a transportation development district-wide sales  
21 tax at the rate of \_\_\_\_\_ (insert amount) for a period  
22 of \_\_\_\_\_ (insert number) years from the date on which  
23 such tax is first imposed for the purpose of \_\_\_\_\_  
24 (insert transportation development purpose)?

25  YES  NO

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

1 If a majority of the votes cast on the proposal by the qualified  
2 voters voting thereon are in favor of the proposal, then the  
3 resolution and any amendments thereto shall be in effect. If a  
4 majority of the votes cast by the qualified voters voting are  
5 opposed to the proposal, then the board of directors of the  
6 transportation development district shall have no power to impose  
7 the sales tax authorized by this section unless and until the  
8 board of directors of the transportation development district  
9 shall again have submitted another proposal to authorize it to  
10 impose the sales tax pursuant to the provisions of this section  
11 and such proposal is approved by a majority of the qualified  
12 voters voting thereon.

13 (3) The sales tax authorized by this section shall become  
14 effective on the first day of the second calendar quarter after  
15 the department of revenue receives notification of the tax.

16 (4) In each transportation development district in which a  
17 sales tax has been imposed in the manner provided by this  
18 section, every retailer shall add the tax imposed by the  
19 transportation development district pursuant to this section to  
20 the retailer's sale price, and when so added such tax shall  
21 constitute a part of the price, shall be a debt of the purchaser  
22 to the retailer until paid, and shall be recoverable at law in  
23 the same manner as the purchase price.

24 (5) In order to permit sellers required to collect and  
25 report the sales tax authorized by this section to collect the  
26 amount required to be reported and remitted, but not to change  
27 the requirements of reporting or remitting tax or to serve as a  
28 levy of the tax, and in order to avoid fractions of pennies, the

1 transportation development district may establish appropriate  
2 brackets which shall be used in the district imposing a tax  
3 pursuant to this section in lieu of those brackets provided in  
4 section 144.285.

5 (6) All revenue received by a transportation development  
6 district from the tax authorized by this section which has been  
7 designated for a certain transportation development purpose shall  
8 be deposited in a special trust fund and shall be used solely for  
9 such designated purpose. Upon the expiration of the period of  
10 years approved by the qualified voters pursuant to subdivision  
11 (2) of this subsection or if the tax authorized by this section  
12 is repealed pursuant to subsection 6 of this section, all funds  
13 remaining in the special trust fund shall continue to be used  
14 solely for such designated transportation development purpose.  
15 Any funds in such special trust fund which are not needed for  
16 current expenditures may be invested by the board of directors in  
17 accordance with applicable laws relating to the investment of  
18 other transportation development district funds.

19 (7) The sales tax may be imposed in increments of  
20 one-eighth of one percent, up to a maximum of one percent on the  
21 receipts from the sale at retail of all tangible personal  
22 property or taxable services at retail within the transportation  
23 development district adopting such tax, if such property and  
24 services are subject to taxation by the state of Missouri  
25 pursuant to the provisions of sections 144.010 to 144.525, except  
26 such transportation development district sales tax shall not  
27 apply to the sale or use of motor vehicles, trailers, boats or  
28 outboard motors nor to public utilities. Any transportation

1 development district sales tax imposed pursuant to this section  
2 shall be imposed at a rate that shall be uniform throughout the  
3 district.

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

14 3. On and after the effective date of any tax imposed  
15 pursuant to this section, the director of revenue shall perform  
16 all functions incident to the administration, collection,  
17 enforcement, and operation of the tax, and the director of  
18 revenue shall collect, in addition to all other sales taxes  
19 imposed by law, the additional tax authorized pursuant to this  
20 section. The tax imposed pursuant to this section and the taxes  
21 imposed pursuant to all other laws of the state of Missouri shall  
22 be collected together and reported upon such forms and pursuant  
23 to such administrative rules and regulations as may be prescribed  
24 by the director of revenue.

25 4. (1) All applicable provisions contained in sections  
26 144.010 to 144.525, governing the state sales tax, sections  
27 32.085 and 32.087 and section 32.057, the uniform confidentiality  
28 provision, shall apply to the collection of the tax imposed by

1 this section, except as modified in this section.

2 (2) All exemptions granted to agencies of government,  
3 organizations, persons and to the sale of certain articles and  
4 items of tangible personal property and taxable services pursuant  
5 to the provisions of sections 144.010 to 144.525 are hereby made  
6 applicable to the imposition and collection of the tax imposed by  
7 this section.

8 (3) The same sales tax permit, exemption certificate and  
9 retail certificate required by sections 144.010 to 144.525 for  
10 the administration and collection of the state sales tax shall  
11 satisfy the requirements of this section, and no additional  
12 permit or exemption certificate or retail certificate shall be  
13 required; except that the transportation development district may  
14 prescribe a form of exemption certificate for an exemption from  
15 the tax imposed by this section.

16 (4) All discounts allowed the retailer pursuant to the  
17 provisions of the state sales tax laws for the collection of and  
18 for payment of taxes pursuant to such laws are hereby allowed and  
19 made applicable to any taxes collected pursuant to the provisions  
20 of this section.

21 (5) The penalties provided in section 32.057 and sections  
22 144.010 to 144.525 for violation of those sections are hereby  
23 made applicable to violations of this section.

24 (6) For the purpose of a sales tax imposed by a resolution  
25 pursuant to this section, all retail sales except retail sales of  
26 motor vehicles shall be deemed to be consummated at the place of  
27 business of the retailer unless the tangible personal property  
28 sold is delivered by the retailer or the retailer's agent to an

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

11 5. All sales taxes received by the transportation  
12 development district shall be deposited by the director of  
13 revenue in a special fund to be expended for the purposes  
14 authorized in this section. The director of revenue shall keep  
15 accurate records of the amount of money which was collected  
16 pursuant to this section, and the records shall be open to the  
17 inspection of officers of each transportation development  
18 district and the general public.

19 6. (1) No transportation development district imposing a  
20 sales tax pursuant to this section may repeal or amend such sales  
21 tax unless such repeal or amendment will not impair the  
22 district's ability to repay any liabilities which it has  
23 incurred, money which it has borrowed or revenue bonds, notes or  
24 other obligations which it has issued or which have been issued  
25 by the commission or any local transportation authority to  
26 finance any project or projects.

27 (2) Whenever the board of directors of any transportation  
28 development district in which a transportation development sales

1 tax has been imposed in the manner provided by this section  
2 receives a petition, signed by ten percent of the qualified  
3 voters calling for an election to repeal such transportation  
4 development sales tax, the board of directors shall, if such  
5 repeal will not impair the district's ability to repay any  
6 liabilities which it has incurred, money which it has borrowed or  
7 revenue bonds, notes or other obligations which it has issued or  
8 which have been issued by the commission or any local  
9 transportation authority to finance any project or projects,  
10 submit to the qualified voters of the municipality in which such  
11 transportation development district is located a proposal to  
12 repeal the transportation development sales tax imposed pursuant  
13 to the provisions of this section. If a majority of the votes  
14 cast on the proposal by the qualified voters voting thereon are  
15 in favor of the proposal to repeal the transportation development  
16 sales tax, then the resolution imposing the transportation  
17 development sales tax, along with any amendments thereto, is  
18 repealed. If a majority of the votes cast by the qualified  
19 voters voting thereon are opposed to the proposal to repeal the  
20 transportation development sales tax, then the ordinance or  
21 resolution imposing the transportation development sales tax,  
22 along with any amendments thereto, shall remain in effect.

23 7. Notwithstanding any provision of sections 99.800 to  
24 99.865 and this section to the contrary, the sales tax imposed by  
25 a district whose project is a public mass transportation system  
26 shall not be considered economic activity taxes as such term is  
27 defined under sections 99.805 and 99.918 and shall not be subject  
28 to allocation under the provisions of subsection 3 of section

1 99.845, or subsection 4 of section 99.957.

2 238.237. 1. If approved by a majority of the qualified  
3 voters voting on the question in the municipality in which the  
4 district is located, the district may charge and collect tolls or  
5 fees for the use of a project. The board may charge a lower toll  
6 rate or fee than that amount approved by the [district] voters,  
7 and may increase that lower toll rate or fee to a level not  
8 exceeding the toll or fee rate ceiling without voter approval.  
9 Toll rates or fees for the use of the same project may vary at  
10 the election of the board, depending upon the type or nature of  
11 the user, or the type or nature of the use.

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

14 Shall the \_\_\_\_\_ Transportation Development  
15 District be authorized to charge tolls or fees in  
16 amounts not to exceed those given below:

17 Maximum Toll or Fee	Toll or Fee Description
18 (Insert amount)	(Insert a brief description of 19 the toll or fee, distinguishing 20 it from other tolls or fees to be 21 charged on the same project)
22 (Insert amount)	(Describe the next toll or fee 23 charged)
24 (Etc.)	(Etc.)

25 for the purpose of providing revenue for the  
26 development of a project (or projects) in the district  
27 (insert general description of the project or projects,  
28 if necessary)?

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

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. To construct a toll facility, a district may relocate an existing state highway, subject to approval by the commission, or an existing local public street or road, subject to approval by the local transportation authority having control and jurisdiction over such street or road. A district shall not incorporate an existing free public street, road, or highway into a district project that will be subject to tolls.

321.015. 1. No person holding any lucrative office or employment under this state, or any political subdivision thereof as defined in section 70.120, shall hold the office of fire protection district director under this chapter. When any fire protection district director accepts any office or employment under this state or any political subdivision thereof, his office shall thereby be vacated and he shall thereafter perform no duty and receive no salary or expenses as fire protection district director.

2. This section shall not apply to:

(1) Members of the organized militia, of the reserve corps, public school employees [and], notaries public, or employees of a law enforcement agency;

(2) Fire protection districts located wholly within counties of the second, third or fourth classification;

(3) Fire protection districts in counties of the first classification with less than eighty-five thousand inhabitants;

1 (4) Fire protection districts located within counties of  
2 the first classification not adjoining any other county of the  
3 first classification;

4 (5) Fire protection districts located within any county of  
5 the first or second classification not having more than nine  
6 hundred thousand inhabitants which borders any three counties of  
7 the first classification;

8 (6) Fire protection districts located within any county of  
9 the first classification which adjoins both a county with a  
10 charter form of government with more than nine hundred fifty  
11 thousand inhabitants, and adjoins at least four other counties;

12 (7) Fire protection districts located within any county of  
13 the first classification with more than one hundred fifty  
14 thousand but fewer than two hundred thousand inhabitants.

15 3. For the purposes of this section, the term "lucrative  
16 office or employment" does not include receiving retirement  
17 benefits, compensation for expenses, or a stipend or per diem, in  
18 an amount not to exceed seventy-five dollars for each day of  
19 service, for service rendered to a fire protection district, the  
20 state or any political subdivision thereof.

21 321.190. Each member of the board may receive an attendance  
22 fee not to exceed one hundred fifty dollars for attending each  
23 regularly called board meeting, or special meeting, but shall not  
24 be paid for attending more than [two in any calendar month,  
25 except that in a county of the first class having a charter form  
26 of government, he shall not be paid for attending more than four  
27 in any calendar month. However, no board member shall be paid  
28 more than one attendance fee if such member attends more than]

1 one board meeting in a calendar week. In addition, the chairman  
2 of the board of directors may receive fifty dollars for attending  
3 each regularly or specially called board meeting[, but shall not  
4 be paid the additional fee for attending more than two meetings  
5 in any calendar month]. Each member of the board shall be  
6 reimbursed for his or her actual expenditures in the performance  
7 of his or her duties on behalf of the district. The secretary  
8 and the treasurer, if members of the board of directors, may each  
9 receive such additional compensation for the performance of their  
10 respective duties as secretary and treasurer as the board shall  
11 deem reasonable and necessary, not to exceed one thousand dollars  
12 per year. The circuit court having jurisdiction over the  
13 district shall have power to remove directors or any of them for  
14 good cause shown upon a petition, notice and hearing.

15 321.300. 1. The boundaries of any district organized  
16 pursuant to the provisions of this chapter may be changed in the  
17 manner prescribed in this section; but any change of boundaries  
18 of the district shall not impair or affect its organization or  
19 its rights in or to property, or any of its rights or privileges  
20 whatsoever; nor shall it affect or impair or discharge any  
21 contract, obligation, lien or charge for or upon which it might  
22 be liable or chargeable had any change of boundaries not been  
23 made.

24 2. The boundaries may be changed as follows:

25 (1) Twenty-five percent of the number of voters who voted  
26 in the most recent gubernatorial election in the area to be  
27 annexed may file with the board a petition in writing praying  
28 that such real property be included within the district; provided

1 that in the case of a municipality having less than twenty  
2 percent of its total population in one fire protection district,  
3 the entire remaining portion may be included in another district  
4 so that none of the city is outside of a fire protection district  
5 at the time. The petition shall describe the property to be  
6 included in the district and shall describe the property owned by  
7 the petitioners and shall be deemed to give assent of the  
8 petitioners to the inclusion in the district of the property  
9 described in the petition; and such petition shall be in  
10 substantially the form set forth in section 321.495 dealing with  
11 referendums and verified in like manner; provided, however, that  
12 in the event that there are more than twenty-five property owners  
13 or taxpaying electors signing the petition, it shall be deemed  
14 sufficient description of their property in the petition as  
15 required in this section to list the addresses of such property;  
16 or

17 (2) All of the owners of any territory or tract of land  
18 near or adjacent to a fire protection district who own all of the  
19 real estate in such territory or tract of land may file a  
20 petition with the board praying that such real property be  
21 included in the district. The petition shall describe the  
22 property owned by the petitioners and shall be deemed to give  
23 assent of the petitioners to the inclusion in the district of the  
24 property described in the petition;

25 (3) Notwithstanding any provision of law to the contrary,  
26 in any fire protection district which is partly or wholly located  
27 in a noncharter county of the first classification with a  
28 population of less than one hundred thousand which adjoins any

1 county of the first classification with a charter form of  
2 government with a population of nine hundred thousand or more  
3 inhabitants, if such fire protection district serves any portion  
4 of a city which is located in both such counties, the boundaries  
5 of the district may be expanded so as to include the entire city  
6 within the fire protection district, but the boundaries of the  
7 district shall not be expanded beyond the city limits of such  
8 city, as the boundaries of such city existed on January 1, 1993.  
9 Such change in the boundaries of the district shall be  
10 accomplished only if twenty-five percent of the number of voters  
11 who voted in the most recent gubernatorial election in the area  
12 to be annexed file with the board a petition in writing praying  
13 that such real property be included within the district. The  
14 petition shall describe the property to be included in the  
15 district and shall describe the property owned by the petitioners  
16 and shall be deemed to give assent of the petitioners to the  
17 inclusion in the district of the property described in the  
18 petition; and such petition shall be in substantially the form  
19 set forth in section 321.495 dealing with referendums and  
20 verified in like manner.

21 (4) Notwithstanding any provision of law to the contrary,  
22 if one or more fire protection districts serve any portion of a  
23 city with a charter form of government that has a municipal fire  
24 department and is located in a county with a charter form of  
25 government with a population of nine hundred thousand or more  
26 inhabitants, the boundaries of any district may be expanded so as  
27 to include areas within the city into the boundaries of a fire  
28 protection district, but the boundaries of any district shall not

1 be expanded beyond the city limits of such city, as the  
2 boundaries of such city existed on July 1, 2020. Such change in  
3 the district boundaries shall be accomplished pursuant to the  
4 provisions of this subdivision only if the governing body of such  
5 city shall file with the board of any such fire protection  
6 district a written consent for the board to seek approval of the  
7 circuit court having jurisdiction over the district for extension  
8 of the district's boundaries and to submit the question of  
9 extension of the district's boundaries to the registered voters  
10 of the area described in the city's consent with respect to that  
11 district. If the board of directors of the fire protection  
12 district or districts endorse the consent filed by such city, the  
13 district may petition the circuit court having jurisdiction over  
14 such district to order the extension of the district's boundaries  
15 to include the area described in the city's written consent with  
16 respect to that district subject to approval at an election held  
17 for that purpose. At such election, the question shall be  
18 submitted to the registered voters of the area to be included in  
19 a fire protection district in substantially the following form:

20 Shall the boundaries of the \_\_\_\_\_ Fire  
21 Protection District be extended to include the  
22 following described property (Describe property)?

23  YES  NO

24 If a majority of the voters voting on the proposition vote in  
25 favor of the extension of the boundaries of that district, then  
26 the court shall enter an order declaring the extension of the  
27 boundaries of that fire protection district to be final and  
28 conclusive. In the event, however, that the court finds that a

1 majority of the voters voting in the area to be included in a  
2 fire protection district voted against the proposition to extend  
3 the boundaries of that district, then the court shall enter its  
4 further order declaring the extension of boundaries of that  
5 district to be void and of no effect.

6         3. The secretary of the board shall cause notice of the  
7 filing of any petition filed pursuant to this section to be given  
8 and published in the county in which the property is located,  
9 which notice shall recite the filing of such petition, the number  
10 of petitioners, a general description of the boundaries of the  
11 area proposed to be included and the prayer of the petitioners;  
12 giving notice to all persons interested to appear at the office  
13 of the board at the time named in the notice and show cause in  
14 writing, if any they have, why the petition should not be  
15 granted. The board shall at the time and place mentioned, or at  
16 such time or times to which the hearing may be adjourned, proceed  
17 to hear the petition and all objections thereto presented in  
18 writing by any person showing cause why the petition should not  
19 be granted. The failure of any person interested to show cause  
20 in writing why such petition shall not be granted shall be deemed  
21 as an assent on his part to the inclusion of such lands in the  
22 district as prayed for in the petition.

23         4. If the board deems it for the best interest of the  
24 district, it shall grant the petition, but if the board  
25 determines that some portion of the property mentioned in the  
26 petition cannot as a practical matter be served by the district,  
27 or if it deems it for the best interest of the district that some  
28 portion of the property in the petition not be included in the

1 district, then the board shall grant the petition in part only.  
2 If the petition is granted, the board shall make an order to that  
3 effect and file the same with the circuit clerk; and upon the  
4 order of the court having jurisdiction over the district, the  
5 property shall be included in the district. If the petition  
6 contains the signatures of all the owners of the property  
7 pursuant to the provisions of subdivision (2) of subsection 2 of  
8 this section, the property shall be included in the district upon  
9 the order of the court. If the petition contains the signatures  
10 of twenty-five percent of the number of voters who voted in the  
11 most recent gubernatorial election in the area to be annexed  
12 pursuant to subdivision (1) or subdivision (3) of subsection 2 of  
13 this section, the property shall be included in the district  
14 subject to the election provided in section 321.301. The circuit  
15 court having jurisdiction over the district shall proceed to make  
16 any such order including such additional property within the  
17 district as is provided in the order of the board, unless the  
18 court shall find that such order of the board was not authorized  
19 by law or that such order of the board was not supported by  
20 competent and substantial evidence.

21 5. Any person aggrieved by any decision of the board made  
22 pursuant to the provisions of this section may appeal that  
23 decision to the circuit court of the county in which the property  
24 is located within thirty days of the decision by the board.

25 6. No fire protection district, or employee thereof, in  
26 which territory is annexed pursuant to this section shall be  
27 required to comply with any prescribed firefighter training  
28 program or regimen which would not otherwise apply to the

1 district or its employees, but for the requirements applicable to  
2 the annexed territory.

3 321.603. In addition to the compensation provided pursuant  
4 to section 321.190 for fire protection districts located in a  
5 county of the first classification with a charter form of  
6 government, each member of any such fire protection district  
7 board may receive an attendance fee not to exceed one hundred  
8 fifty dollars for attending a board meeting conducted pursuant to  
9 chapter 610[, but such board member shall not be paid for  
10 attending more than four such meetings in any calendar month.  
11 However, no board member shall be paid more than one attendance  
12 fee if such member attends more than one meeting conducted under  
13 chapter 610 in a calendar week].

14 610.021. Except to the extent disclosure is otherwise  
15 required by law, a public governmental body is authorized to  
16 close meetings, records and votes, to the extent they relate to  
17 the following:

18 (1) Legal actions, causes of action or litigation involving  
19 a public governmental body and any confidential or privileged  
20 communications between a public governmental body or its  
21 representatives and its attorneys. However, any minutes, vote or  
22 settlement agreement relating to legal actions, causes of action  
23 or litigation involving a public governmental body or any agent  
24 or entity representing its interests or acting on its behalf or  
25 with its authority, including any insurance company acting on  
26 behalf of a public government body as its insured, shall be made  
27 public upon final disposition of the matter voted upon or upon  
28 the signing by the parties of the settlement agreement, unless,

1 prior to final disposition, the settlement agreement is ordered  
2 closed by a court after a written finding that the adverse impact  
3 to a plaintiff or plaintiffs to the action clearly outweighs the  
4 public policy considerations of section 610.011, however, the  
5 amount of any moneys paid by, or on behalf of, the public  
6 governmental body shall be disclosed; provided, however, in  
7 matters involving the exercise of the power of eminent domain,  
8 the vote shall be announced or become public immediately  
9 following the action on the motion to authorize institution of  
10 such a legal action. Legal work product shall be considered a  
11 closed record;

12 (2) Leasing, purchase or sale of real estate by a public  
13 governmental body where public knowledge of the transaction might  
14 adversely affect the legal consideration therefor. However, any  
15 minutes, vote or public record approving a contract relating to  
16 the leasing, purchase or sale of real estate by a public  
17 governmental body shall be made public upon execution of the  
18 lease, purchase or sale of the real estate;

19 (3) Hiring, firing, disciplining or promoting of particular  
20 employees by a public governmental body when personal information  
21 about the employee is discussed or recorded. However, any vote  
22 on a final decision, when taken by a public governmental body, to  
23 hire, fire, promote or discipline an employee of a public  
24 governmental body shall be made available with a record of how  
25 each member voted to the public within seventy-two hours of the  
26 close of the meeting where such action occurs; provided, however,  
27 that any employee so affected shall be entitled to prompt notice  
28 of such decision during the seventy-two-hour period before such

1 decision is made available to the public. As used in this  
2 subdivision, the term "personal information" means information  
3 relating to the performance or merit of individual employees;

4 (4) The state militia or national guard or any part  
5 thereof;

6 (5) Nonjudicial mental or physical health proceedings  
7 involving identifiable persons, including medical, psychiatric,  
8 psychological, or alcoholism or drug dependency diagnosis or  
9 treatment;

10 (6) Scholastic probation, expulsion, or graduation of  
11 identifiable individuals, including records of individual test or  
12 examination scores; however, personally identifiable student  
13 records maintained by public educational institutions shall be  
14 open for inspection by the parents, guardian or other custodian  
15 of students under the age of eighteen years and by the parents,  
16 guardian or other custodian and the student if the student is  
17 over the age of eighteen years;

18 (7) Testing and examination materials, before the test or  
19 examination is given or, if it is to be given again, before so  
20 given again;

21 (8) Welfare cases of identifiable individuals;

22 (9) Preparation, including any discussions or work product,  
23 on behalf of a public governmental body or its representatives  
24 for negotiations with employee groups;

25 (10) Software codes for electronic data processing and  
26 documentation thereof;

27 (11) Specifications for competitive bidding, until either  
28 the specifications are officially approved by the public

1 governmental body or the specifications are published for bid;

2 (12) Sealed bids and related documents, until the bids are  
3 opened; and sealed proposals and related documents or any  
4 documents related to a negotiated contract until a contract is  
5 executed, or all proposals are rejected;

6 (13) Individually identifiable personnel records,  
7 performance ratings or records pertaining to employees or  
8 applicants for employment, except that this exemption shall not  
9 apply to the names, positions, salaries and lengths of service of  
10 officers and employees of public agencies once they are employed  
11 as such, and the names of private sources donating or  
12 contributing money to the salary of a chancellor or president at  
13 all public colleges and universities in the state of Missouri and  
14 the amount of money contributed by the source;

15 (14) Records which are protected from disclosure by law;

16 (15) Meetings and public records relating to scientific and  
17 technological innovations in which the owner has a proprietary  
18 interest;

19 (16) Records relating to municipal hotlines established for  
20 the reporting of abuse and wrongdoing;

21 (17) Confidential or privileged communications between a  
22 public governmental body and its auditor, including all auditor  
23 work product; however, all final audit reports issued by the  
24 auditor are to be considered open records pursuant to this  
25 chapter;

26 (18) Operational guidelines, policies and specific response  
27 plans developed, adopted, or maintained by any public agency  
28 responsible for law enforcement, public safety, first response,

1 or public health for use in responding to or preventing any  
2 critical incident which is or appears to be terrorist in nature  
3 and which has the potential to endanger individual or public  
4 safety or health. Financial records related to the procurement  
5 of or expenditures relating to operational guidelines, policies  
6 or plans purchased with public funds shall be open. When seeking  
7 to close information pursuant to this exception, the public  
8 governmental body shall affirmatively state in writing that  
9 disclosure would impair the public governmental body's ability to  
10 protect the security or safety of persons or real property, and  
11 shall in the same writing state that the public interest in  
12 nondisclosure outweighs the public interest in disclosure of the  
13 records;

14 (19) Existing or proposed security systems and structural  
15 plans of real property owned or leased by a public governmental  
16 body, and information that is voluntarily submitted by a  
17 nonpublic entity owning or operating an infrastructure to any  
18 public governmental body for use by that body to devise plans for  
19 protection of that infrastructure, the public disclosure of which  
20 would threaten public safety:

21 (a) Records related to the procurement of or expenditures  
22 relating to security systems purchased with public funds shall be  
23 open;

24 (b) When seeking to close information pursuant to this  
25 exception, the public governmental body shall affirmatively state  
26 in writing that disclosure would impair the public governmental  
27 body's ability to protect the security or safety of persons or  
28 real property, and shall in the same writing state that the

1 public interest in nondisclosure outweighs the public interest in  
2 disclosure of the records;

3 (c) Records that are voluntarily submitted by a nonpublic  
4 entity shall be reviewed by the receiving agency within ninety  
5 days of submission to determine if retention of the document is  
6 necessary in furtherance of a state security interest. If  
7 retention is not necessary, the documents shall be returned to  
8 the nonpublic governmental body or destroyed;

9 (20) The portion of a record that identifies security  
10 systems or access codes or authorization codes for security  
11 systems of real property;

12 (21) Records that identify the configuration of components  
13 or the operation of a computer, computer system, computer  
14 network, or telecommunications network, and would allow  
15 unauthorized access to or unlawful disruption of a computer,  
16 computer system, computer network, or telecommunications network  
17 of a public governmental body. This exception shall not be used  
18 to limit or deny access to otherwise public records in a file,  
19 document, data file or database containing public records.  
20 Records related to the procurement of or expenditures relating to  
21 such computer, computer system, computer network, or  
22 telecommunications network, including the amount of moneys paid  
23 by, or on behalf of, a public governmental body for such  
24 computer, computer system, computer network, or  
25 telecommunications network shall be open;

26 (22) Credit card numbers, personal identification numbers,  
27 digital certificates, physical and virtual keys, access codes or  
28 authorization codes that are used to protect the security of

1 electronic transactions between a public governmental body and a  
2 person or entity doing business with a public governmental body.  
3 Nothing in this section shall be deemed to close the record of a  
4 person or entity using a credit card held in the name of a public  
5 governmental body or any record of a transaction made by a person  
6 using a credit card or other method of payment for which  
7 reimbursement is made by a public governmental body;

8 (23) Records submitted by an individual, corporation, or  
9 other business entity to a public institution of higher education  
10 in connection with a proposal to license intellectual property or  
11 perform sponsored research and which contains sales projections  
12 or other business plan information the disclosure of which may  
13 endanger the competitiveness of a business; [and]

14 (24) Records relating to foster home or kinship placements  
15 of children in foster care under section 210.498; and

16 (25) Individually identifiable customer usage and billing  
17 records for customers of a municipally owned utility, unless the  
18 records are requested by the customer or authorized for release  
19 by the customer, except that a municipally owned utility shall  
20 make available to the public the customer's name, billing  
21 address, location of service, and dates of service provided for  
22 any commercial service account.

23 Section B. Because of the need to submit a question to the  
24 voters in a timely manner and the need to provide certainty for  
25 state employees who wish to participate as candidates in the 2020  
26 election cycle, the repeal and reenactment of sections 36.155 and  
27 321.300 of this act is deemed necessary for the immediate  
28 preservation of the public health, welfare, peace and safety, and

1 is hereby declared to be an emergency act within the meaning of  
2 the constitution, and the repeal and reenactment of sections  
3 36.155 and 321.300 of this act shall be in full force and effect  
4 upon its passage and approval.