

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR

# HOUSE BILL NO. 1256

## 100TH GENERAL ASSEMBLY

3213H.03C

DANA RADEMAN MILLER, Chief Clerk

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### AN ACT

To repeal sections 136.055, 301.025, 301.147, and 306.030, RSMo, and to enact in lieu thereof four new sections relating to personal property taxes, with penalty provisions.

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

Section A. Sections 136.055, 301.025, 301.147, and 306.030, RSMo, are repealed and  
2 four new sections enacted in lieu thereof, to be known as sections 136.055, 301.025, 301.147,  
3 and 306.030, to read as follows:

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

8       (1) For each motor vehicle or trailer registration issued, renewed or transferred, six  
9 dollars and twelve dollars for those licenses sold or biennially renewed pursuant to section  
10 301.147;

11       (2) For each application or transfer of title, six dollars;

12       (3) For each instruction permit, nondriver license, chauffeur's, operator's or driver's  
13 license issued for a period of three years or less, six dollars and twelve dollars for licenses or  
14 instruction permits issued or renewed for a period exceeding three years;

15       (4) For each notice of lien processed, six dollars;

16       (5) Notary fee or electronic transmission per processing, two dollars.

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17       2. The director of revenue shall award fee office contracts under this section through a  
18 competitive bidding process. The competitive bidding process shall give priority to  
19 organizations and entities that are exempt from taxation under Section 501(c)(3), 501(c)(6), or  
20 501(c)(4), except those civic organizations that would be considered action organizations under  
21 26 C.F.R. Section 1.501 (c)(3)-1(c)(3), of the Internal Revenue Code of 1986, as amended, with  
22 special consideration given to those organizations and entities that reinvest a minimum of  
23 seventy-five percent of the net proceeds to charitable organizations in Missouri, and political  
24 subdivisions, including but not limited to, municipalities, counties, and fire protection districts.  
25 **Entities awarded fee office contracts under this section shall be required under their**  
26 **contract with the department of revenue to electronically verify personal property tax**  
27 **payment data as directed under section 301.025.** The director of the department of revenue  
28 may promulgate rules and regulations necessary to carry out the provisions of this subsection.  
29 Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the  
30 authority delegated in this subsection shall become effective only if it complies with and is  
31 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section  
32 and chapter 536 are nonseverable and if any of the powers vested with the general assembly  
33 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule  
34 are subsequently held unconstitutional, then the grant of rulemaking authority and any rule  
35 proposed or adopted after August 28, 2009, shall be invalid and void.

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

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

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

45       6. The fees authorized by this section shall not be collected by motor vehicle dealers  
46 acting as agents of the department of revenue under section 32.095 or those motor vehicle dealers  
47 authorized to collect and remit sales tax under subsection 10 of section 144.070.

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

301.025. 1. No state registration license to operate any motor vehicle in this state shall  
2 be issued unless the application for license of a motor vehicle or trailer is accompanied by a tax  
3 receipt for the tax year which immediately precedes the year in which the vehicle's or trailer's  
4 registration is due and which reflects that all taxes, including delinquent taxes from prior years,  
5 have been paid, **or can be verified electronically**, or a statement certified by the county collector  
6 or collector-treasurer of the county in which the applicant's property was assessed showing that  
7 the state and county tangible personal property taxes for such previous tax year and all delinquent  
8 taxes due have been paid by the applicant, or a statement certified by the county or township  
9 collector for such previous year that no such taxes were assessed or due and, the applicant has  
10 no unpaid taxes on the collector's tax roll for any subsequent year or, if the applicant is not a  
11 resident of this state and serving in the Armed Forces of the United States, the application is  
12 accompanied by a leave and earnings statement from such person verifying such status or, if the  
13 applicant is an organization described pursuant to subdivision (5) of section 137.100 or  
14 subsection 1 of section 137.101, the application is accompanied by a document, in a form  
15 approved by the director, verifying that the organization is registered with the department of  
16 revenue or is determined by the Internal Revenue Service to be a tax-exempt entity. If the  
17 director of the department of revenue has been notified by the assessor pursuant to subsection  
18 2 of section 137.101, that the applicant's personal property is not tax exempt, then the  
19 organization's application shall be accompanied by a statement certified by the county collector  
20 or collector-treasurer of the county in which the organization's property was assessed showing  
21 that the state and county tangible personal property taxes for such previous tax year and all  
22 delinquent taxes due have been paid by the organization. In the event the registration is a  
23 renewal of a registration made two or three years previously, the application shall be  
24 accompanied by proof that taxes were not due or have been paid for the two or three years which  
25 immediately precede the year in which the motor vehicle's or trailer's registration is due. The  
26 county collector or collector-treasurer shall not be required to issue a receipt or certified  
27 statement that taxes were not assessed or due for the immediately preceding tax year until all  
28 personal property taxes, including all current and delinquent taxes, are paid. If the applicant was  
29 a resident of another county of this state in the applicable preceding years, he or she must submit  
30 to the collector or collector-treasurer in the county of residence proof that the personal property  
31 tax was paid in the applicable tax years. Every county collector and collector-treasurer shall give  
32 each person a tax receipt or a certified statement of tangible personal property taxes paid. The  
33 receipt issued by the county collector in any county of the first classification with a charter form  
34 of government which contains part of a city with a population of at least three hundred fifty  
35 thousand inhabitants which is located in more than one county, any county of the first  
36 classification without a charter form of government with a population of at least one hundred

37 fifty thousand inhabitants which contains part of a city with a population of at least three hundred  
38 fifty thousand inhabitants which is located in more than one county and any county of the first  
39 classification without a charter form of government with a population of at least one hundred ten  
40 thousand but less than one hundred fifty thousand inhabitants shall be determined null and void  
41 if the person paying tangible personal property taxes issues or passes a check or other similar  
42 sight order which is returned to the collector because the account upon which the check or order  
43 was drawn was closed or did not have sufficient funds at the time of presentation for payment  
44 by the collector to meet the face amount of the check or order. The collector may assess and  
45 collect in addition to any other penalty or interest that may be owed, a penalty of ten dollars or  
46 five percent of the total amount of the returned check or order whichever amount is greater to  
47 be deposited in the county general revenue fund, but in no event shall such penalty imposed  
48 exceed one hundred dollars. The collector may refuse to accept any check or other similar sight  
49 order in payment of any tax currently owed plus penalty or interest from a person who previously  
50 attempted to pay such amount with a check or order that was returned to the collector unless the  
51 remittance is in the form of a cashier's check, certified check or money order. If a person does  
52 not comply with the provisions of this section, a tax receipt issued pursuant to this section is null  
53 and void and no state registration license shall be issued or renewed. Where no such taxes are  
54 due each such collector shall, upon request, certify such fact and transmit such statement to the  
55 person making the request. Each receipt or statement shall describe by type the total number of  
56 motor vehicles on which personal property taxes were paid, and no renewal of any state  
57 registration license shall be issued to any person for a number greater than that shown on his or  
58 her tax receipt or statement except for a vehicle which was purchased without another vehicle  
59 being traded therefor, or for a vehicle previously registered in another state, provided the  
60 application for title or other evidence shows that the date the vehicle was purchased or was first  
61 registered in this state was such that no personal property tax was owed on such vehicle as of the  
62 date of the last tax receipt or certified statement prior to the renewal. The director of revenue  
63 shall make necessary rules and regulations for the enforcement of this section, and shall design  
64 all necessary forms. If electronic data is not available, residents of counties with a township  
65 form of government and with collector-treasurers shall present personal property tax receipts  
66 which have been paid for the preceding two years when registering under this section.

67       2. Every county collector in counties with a population of over six hundred thousand and  
68 less than nine hundred thousand shall give priority to issuing tax receipts or certified statements  
69 pursuant to this section for any person whose motor vehicle registration expires in January. Such  
70 collector shall send tax receipts or certified statements for personal property taxes for the  
71 previous year within three days to any person who pays the person's personal property tax in  
72 person, and within twenty working days, if the payment is made by mail. Any person wishing

73 to have priority pursuant to this subsection shall notify the collector at the time of payment of  
74 the property taxes that a motor vehicle registration expires in January. Any person purchasing  
75 a new vehicle in December and licensing such vehicle in January of the following year may use  
76 the personal property tax receipt of the prior year as proof of payment.

77 **3. Beginning August 28, 2021, no motor vehicle, vessel, or trailer license registration  
78 or renewal shall be issued until the license bureau fee office electronically verifies that the  
79 applicant has paid all personal property taxes due on the motor vehicle, vessel, or trailer  
80 for the tax year that immediately precedes the year in which the motor vehicle, vessel, or  
81 trailer's registration is due. Beginning August 28, 2021, all county collectors and collector-  
82 treasurers shall participate in an electronic data-sharing agreement with the department  
83 of revenue or shall otherwise provide personal property tax payment data to the  
84 department to enable the electronic verification that an applicant for a motor vehicle,  
85 vessel, or trailer licence registration or renewal has paid all personal property taxes due.  
86 Notwithstanding any provision of law to the contrary, county collectors and collector-  
87 treasurers may charge the costs of implementing this subsection to the tax maintenance  
88 funds established in chapter 52 and chapter 54.**

89 **4.** In addition to all other requirements, the director of revenue shall not register any  
90 vehicle subject to the heavy vehicle use tax imposed by Section 4481 of the Internal Revenue  
91 Code of 1954 unless the applicant presents proof of payment, or that such tax is not owing, in  
92 such form as may be prescribed by the United States Secretary of the Treasury. No proof of  
93 payment of such tax shall be required by the director until the form for proof of payment has  
94 been prescribed by the Secretary of the Treasury.

95 **[4.] 5.** Beginning July 1, 2000, a county collector or collector-treasurer may notify, by  
96 ordinary mail, any owner of a motor vehicle for which personal property taxes have not been  
97 paid that if full payment is not received within thirty days the collector may notify the director  
98 of revenue to suspend the motor vehicle registration for such vehicle. Any notification returned  
99 to the collector or collector-treasurer by the post office shall not result in the notification to the  
100 director of revenue for suspension of a motor vehicle registration. Thereafter, if the owner fails  
101 to timely pay such taxes the collector or collector-treasurer may notify the director of revenue  
102 of such failure. Such notification shall be on forms designed and provided by the department of  
103 revenue and shall list the motor vehicle owner's full name, including middle initial, the owner's  
104 address, and the year, make, model and vehicle identification number of such motor vehicle.  
105 Upon receipt of this notification the director of revenue may provide notice of suspension of  
106 motor vehicle registration to the owner at the owner's last address shown on the records of the  
107 department of revenue. Any suspension imposed may remain in effect until the department of  
108 revenue receives notification from a county collector or collector-treasurer that the personal

109 property taxes have been paid in full. Upon the owner furnishing proof of payment of such taxes  
110 and paying a twenty dollar reinstatement fee to the director of revenue the motor vehicle or  
111 vehicles registration shall be reinstated. In the event a motor vehicle registration is suspended  
112 for nonpayment of personal property tax the owner so aggrieved may appeal to the circuit court  
113 of the county of his or her residence for review of such suspension at any time within thirty days  
114 after notice of motor vehicle registration suspension. Upon such appeal the cause shall be heard  
115 de novo in the manner provided by chapter 536 for the review of administrative decisions. The  
116 circuit court may order the director to reinstate such registration, sustain the suspension of  
117 registration by the director or set aside or modify such suspension. Appeals from the judgment  
118 of the circuit court may be taken as in civil cases. The prosecuting attorney of the county where  
119 such appeal is taken shall appear in behalf of the director, and prosecute or defend, as the case  
120 may require.

121 [§.] 6. Beginning July 1, 2005, a city not within a county or any home rule city with more  
122 than four hundred thousand inhabitants and located in more than one county may notify, by  
123 ordinary mail, any owner of a motor vehicle who is delinquent in payment of vehicle-related fees  
124 and fines that if full payment is not received within thirty days, the city not within a county or  
125 any home rule city with more than four hundred thousand inhabitants and located in more than  
126 one county may notify the director of revenue to suspend the motor vehicle registration for such  
127 vehicle. Any notification returned to the city not within a county or any home rule city with  
128 more than four hundred thousand inhabitants and located in more than one county by the post  
129 office shall not result in the notification to the director of revenue for suspension of a motor  
130 vehicle registration. If the vehicle-related fees and fines are assessed against a car that is  
131 registered in the name of a rental or leasing company and the vehicle is rented or leased to  
132 another person at the time the fees or fines are assessed, the rental or leasing company may rebut  
133 the presumption by providing the city not within a county or any home rule city with more than  
134 four hundred thousand inhabitants and located in more than one county with a copy of the rental  
135 or lease agreement in effect at the time the fees or fines were assessed. A rental or leasing  
136 company shall not be charged for fees or fines under this subsection, nor shall the registration  
137 of a vehicle be suspended, unless prior written notice of the fees or fines has been given to that  
138 rental or leasing company by ordinary mail at the address appearing on the registration and the  
139 rental or leasing company has failed to provide the rental or lease agreement copy within fifteen  
140 days of receipt of such notice. Any notification to a rental or leasing company that is returned  
141 to the city not within a county or any home rule city with more than four hundred thousand  
142 inhabitants and located in more than one county by the post office shall not result in the  
143 notification to the director of revenue for suspension of a motor vehicle registration. For the  
144 purpose of this section, "vehicle-related fees and fines" includes, but is not limited to, traffic

145 violation fines, parking violation fines, vehicle towing, storage and immobilization fees, and any  
146 late payment penalties, other fees, and court costs associated with the adjudication or collection  
147 of those fines.

148 [6.] 7. If after notification under subsection [§] 6 of this section the vehicle owner fails  
149 to pay such vehicle-related fees and fines to the city not within a county or any home rule city  
150 with more than four hundred thousand inhabitants and located in more than one county within  
151 thirty days from the date of such notice, the city not within a county or any home rule city with  
152 more than four hundred thousand inhabitants and located in more than one county may notify the  
153 director of revenue of such failure. Such notification shall be on forms or in an electronic format  
154 approved by the department of revenue and shall list the vehicle owner's full name and address,  
155 and the year, make, model, and vehicle identification number of such motor vehicle and such  
156 other information as the director shall require.

157 [7.] 8. Upon receipt of notification under subsection [§] 6 of this section, the director of  
158 revenue may provide notice of suspension of motor vehicle registration to the owner at the  
159 owner's last address shown on the records of the department of revenue. Any suspension  
160 imposed may remain in effect until the department of revenue receives notification from a city  
161 not within a county or any home rule city with more than four hundred thousand inhabitants and  
162 located in more than one county that the vehicle-related fees or fines have been paid in full.  
163 Upon the owner furnishing proof of payment of such fees and fines and paying a twenty dollar  
164 reinstatement fee to the director of revenue the motor vehicle registration shall be reinstated. In  
165 the event a motor vehicle registration is suspended for nonpayment of vehicle-related fees or  
166 fines the owner so aggrieved may appeal to the circuit court of the county where the violation  
167 occurred for review of such suspension at any time within thirty days after notice of motor  
168 vehicle registration suspension. Upon such appeal the cause shall be heard de novo in the  
169 manner provided by chapter 536 for the review of administrative decisions. The circuit court  
170 may order the director to reinstate such registration, sustain the suspension of registration by the  
171 director or set aside or modify such suspension. Appeals from the judgment of the circuit court  
172 may be taken as in civil cases. The prosecuting attorney of the county where such appeal is taken  
173 shall appear in behalf of the director, and prosecute or defend, as the case may require.

174 [8.] 9. The city not within a county or any home rule city with more than four hundred  
175 thousand inhabitants and located in more than one county shall reimburse the department of  
176 revenue for all administrative costs associated with the administration of subsections [§] 6 to [8]  
177 9 of this section.

178 [9.] 10. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
179 created under the authority delegated in this section shall become effective only if it complies  
180 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.

181 This section and chapter 536 are nonseverable and if any of the powers vested with the general  
182 assembly pursuant to chapter 536 to review, to delay the effective date or to disapprove and  
183 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and  
184 any rule proposed or adopted after August 28, 2000, shall be invalid and void.

301.147. 1. Notwithstanding the provisions of section 301.020 to the contrary,  
2 beginning July 1, 2000, the director of revenue may provide owners of motor vehicles, other than  
3 commercial motor vehicles licensed in excess of fifty-four thousand pounds gross weight, the  
4 option of biennially registering motor vehicles. Any vehicle manufactured as an even-numbered  
5 model year vehicle shall be renewed each even-numbered calendar year and any such vehicle  
6 manufactured as an odd-numbered model year vehicle shall be renewed each odd-numbered  
7 calendar year, subject to the following requirements:

8 (1) The fee collected at the time of biennial registration shall include the annual  
9 registration fee plus a pro rata amount for the additional twelve months of the biennial  
10 registration;

11 (2) Presentation of all documentation otherwise required by  
12 law for vehicle registration including, but not limited to, **a physical copy of** a personal property  
13 tax receipt **or an electronic verification thereof**, or certified statement for the preceding year  
14 that no such taxes were due as set forth in section 301.025, proof of a motor vehicle safety  
15 inspection and any applicable emission inspection conducted within sixty days prior to the date  
16 of application and proof of insurance as required by section 303.026.

17 2. The director of revenue may prescribe rules and regulations for the effective  
18 administration of this section. The director is authorized to adopt those rules that are reasonable  
19 and necessary to accomplish the limited duties specifically delegated within this section. Any  
20 rule or portion of a rule, as that term is defined in section 536.010, that is promulgated pursuant  
21 to the authority delegated in this section shall become effective only if it has been promulgated  
22 pursuant to the provisions of chapter 536. This section and chapter 536 are nonseverable and  
23 if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay  
24 the effective date or to disapprove and annul a rule are subsequently held unconstitutional, then  
25 the grant of rulemaking authority and any rule proposed or adopted after July 1, 2000, shall be  
26 invalid and void.

27 3. The director of revenue shall have the authority to stagger the registration period of  
28 motor vehicles other than commercial motor vehicles licensed in excess of twelve thousand  
29 pounds gross weight. Once the owner of a motor vehicle chooses the option of biennial  
30 registration, such registration must be maintained for the full twenty-four month period.

306.030. 1. The owner of each vessel requiring numbering by this state shall file an  
2 application for number with the department of revenue on forms provided by it. The application

3 shall contain a full description of the vessel, factory number or serial number, together with a  
4 statement of the applicant's source of title and of any liens or encumbrances on the vessel. For  
5 good cause shown the director of revenue may extend the period of time for making such  
6 application. The director of revenue shall use reasonable diligence in ascertaining whether the  
7 facts stated in such application are true, and, if satisfied that the applicant is the lawful owner of  
8 such vessel, or otherwise entitled to have the same registered in his or her name, shall thereupon  
9 issue an appropriate certificate of title over the director's signature and sealed with the seal of the  
10 director's office, procured and used for such purpose, and a certificate of number stating the  
11 number awarded to the vessel. The application shall include a provision stating that the applicant  
12 will consent to any inspection necessary to determine compliance with the provisions of this  
13 chapter and shall be signed by the owner of the vessel and shall be accompanied by the fee  
14 specified in subsection 10 of this section. The owner shall paint on or attach to each side of the  
15 bow of the vessel the identification number in a manner as may be prescribed by rules and  
16 regulations of the division of water safety in order that it may be clearly visible. The number  
17 shall be maintained in legible condition. The certificate of number shall be pocket size and shall  
18 be available at all times for inspection on the vessel for which issued, whenever the vessel is in  
19 operation. The operator of a vessel in which such certificate of number is not available for  
20 inspection by the water patrol division or, if the operator cannot be determined, the person who  
21 is the registered owner of the vessel shall be subject to the penalties provided in section 306.210.  
22 Vessels owned by the state or a political subdivision shall be registered but no fee shall be  
23 assessed for such registration.

24       2. Each new vessel sold in this state after January 1, 1970, shall have die stamped on or  
25 within three feet of the transom or stern a factory number or serial number.

26       3. The owner of any vessel already covered by a number in full force and effect which  
27 has been awarded to it pursuant to then operative federal law or a federally approved numbering  
28 system of another state shall record the number prior to operating the vessel on the waters of this  
29 state in excess of the sixty-day reciprocity period provided for in section 306.080. The  
30 recordation and payment of registration fee shall be in the manner and pursuant to the procedure  
31 required for the award of a number under subsection 1 of this section. No additional or substitute  
32 number shall be issued unless the number is a duplicate of an existing Missouri number.

33       4. In the event that an agency of the United States government shall have in force an  
34 overall system of identification numbering for vessels within the United States, the numbering  
35 system employed pursuant to this chapter by the department of revenue shall be in conformity  
36 therewith.

37       5. All records of the department of revenue made and kept pursuant to this section shall  
38 be public records.

39       6. Every certificate of number awarded pursuant to this chapter shall continue in force  
40 and effect for a period of three years unless sooner terminated or discontinued in accordance with  
41 the provisions of this chapter. Certificates of number may be renewed by the owner in the same  
42 manner provided for in the initial securing of the same or in accordance with the provisions of  
43 sections 306.010 to 306.030.

44       7. The department of revenue shall fix the days and months of the year on which  
45 certificates of number due to expire during the calendar year shall lapse and no longer be of any  
46 force and effect unless renewed pursuant to this chapter and may stagger such dates in order to  
47 distribute the workload.

48       8. When applying for or renewing a vessel's certificate of number, the owner shall submit  
49 a paid personal property tax receipt for the tax year which immediately precedes the year in  
50 which the application is made or the year in which the renewal is due and which reflects that the  
51 vessel being renewed is listed as personal property and that all personal property taxes, including  
52 delinquent taxes from prior years, have been paid, or a statement certified by the county or  
53 township in which the owner's property was assessed showing that the state and county tangible  
54 personal property taxes for such previous tax year and all delinquent taxes due have been paid  
55 by the applicant or that no such taxes were due.

56       9. When applying for or renewing a certificate of registration for a vessel documented  
57 with the United States Coast Guard under section 306.016, owners of vessels shall submit a paid  
58 personal property tax receipt for the tax year which immediately precedes the year in which the  
59 application is made or the renewal is due and which reflects that the vessel is listed as personal  
60 property and that all personal property taxes, including delinquent taxes from prior years, have  
61 been paid, **or can be verified electronically**, or a statement certified by the county or township  
62 in which the owner's property was assessed showing that the state and county tangible personal  
63 property taxes for such previous tax year and all delinquent taxes due have been paid by the  
64 applicant or that no such taxes were due.

65       10. The fee to accompany each application for a certificate of number is:

66       For vessels under 16 feet in length	\$25.00
67       For vessels at least 16 feet in length but less than 26 feet in length	\$55.00
68       For vessels at least 26 feet in length but less than 40 feet in length	\$100.00
69       For vessels at least 40 feet and over	\$150.00

70       11. The certificate of title and certificate of number issued by the director of revenue  
71 shall be manufactured in a manner to prohibit as nearly as possible the ability to alter,  
72 counterfeit, duplicate, or forge such certificate without ready detection.

73       12. For fiscal years ending before July 1, 2019, the first two million dollars collected  
74 annually under the provisions of this section shall be deposited into the state general revenue

75 fund. All fees collected under the provisions of this section in excess of two million dollars  
76 annually shall be deposited in the water patrol division fund and shall be used exclusively for the  
77 water patrol division.

78       13. Beginning July 1, 2019, the first one million dollars collected annually under the  
79 provisions of this section shall be deposited into the state general revenue fund. All fees  
80 collected under the provisions of this section in excess of one million dollars annually shall be  
81 deposited in the water patrol division fund and shall be used exclusively for the water patrol  
82 division.

83       14. Notwithstanding the provisions of subsection 10 of this section, vessels at least  
84 sixteen feet in length but less than twenty-eight feet in length, that are homemade, constructed  
85 out of wood, and have a beam of five feet or less, shall pay a fee of fifty-five dollars which shall  
86 accompany each application for a certification number.

✓