

SECOND REGULAR SESSION

HOUSE BILL NO. 2238

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MERIDETH.

5030H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 32.087, 66.601, 66.620, 67.395, 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1713, 67.1775, 67.1959, 67.1971, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 143.441, 144.010, 144.011, 144.014, 144.020, 144.030, 144.043, 144.049, 144.054, 144.060, 144.069, 144.080, 144.083, 144.140, 144.190, 144.210, 144.285, 144.517, 144.526, 144.600, 144.605, 144.655, 144.710, 144.757, 144.759, 144.761, 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, 144.1015, 184.845, 221.407, 238.235, 238.410, and 644.032, RSMo, and to enact in lieu thereof seventy-one new sections relating to taxation, with penalty provisions and a delayed effective date for certain sections.

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

Section A. Sections 32.087, 66.601, 66.620, 67.395, 67.525, 67.571, 67.576, 67.578, 2 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 67.745, 67.782, 67.799, 3 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1713, 67.1775, 67.1959, 67.1971, 4 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 143.441, 144.010, 5 144.011, 144.014, 144.020, 144.030, 144.043, 144.049, 144.054, 144.060, 144.069, 144.080, 6 144.083, 144.140, 144.190, 144.210, 144.285, 144.517, 144.526, 144.600, 144.605, 144.655, 7 144.710, 144.757, 144.759, 144.761, 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, 8 144.1015, 184.845, 221.407, 238.235, 238.410, and 644.032, RSMo, are repealed and seventy- 9 one new sections enacted in lieu thereof, to be known as sections 32.086, 32.087, 66.620, 67.395, 10 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583, 67.584, 67.712, 67.713, 67.729, 67.737, 11 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300, 67.1303, 67.1305, 67.1545, 67.1712, 67.1775,

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.

12 67.1959, 67.2000, 67.2030, 67.2525, 67.2530, 94.578, 94.605, 94.660, 94.705, 143.177,
 13 143.441, 144.010, 144.011, 144.014, 144.020, 144.030, 144.043, 144.049, 144.054, 144.060,
 14 144.080, 144.083, 144.084, 144.109, 144.123, 144.124, 144.140, 144.190, 144.210, 144.285,
 15 144.526, 144.600, 144.612, 144.655, 144.710, 144.752, 144.757, 144.759, 144.761, 184.845,
 16 221.407, 238.235, 238.410, and 644.032, to read as follows:

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

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

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

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

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

20 ~~————5.]~~ (1) The ordinance or order imposing a local sales tax under the local sales tax law
 21 shall impose a tax upon all transactions upon which the Missouri state sales tax is imposed to
 22 the extent and in the manner provided in sections 144.010 to ~~[144.525]~~ 144.527, and the rules
 23 and regulations of the director of revenue issued pursuant thereto ~~[, except that the rate of the tax~~

24 ~~shall be the sum of the combined rate of the state sales tax or state highway use tax and all local~~
25 ~~sales taxes imposed under the provisions of the local sales tax law].~~

26 (2) Notwithstanding any other provision of law to the contrary, local taxing jurisdictions,
27 except those in which voters have approved a local use tax under section 144.757, shall have
28 placed on the ballot on or after the general election in November 2014, but no later than the
29 general election in November 2022, whether to repeal application of the local sales tax to the
30 titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax
31 under section 144.020 and purchased from a source other than a licensed Missouri dealer. The
32 ballot question presented to the local voters shall contain substantially the following language:

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

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

42 YES NO

43

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

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

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

60 licensed Missouri dealer. If a majority of the votes cast by the registered voters voting thereon
61 are opposed to the proposal to repeal application of the local sales tax to such titling, such
62 application shall remain in effect.

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

79 (6) Nothing in this subsection shall be construed to authorize the voters of any
80 jurisdiction to repeal application of any state sales or use tax.

81 (7) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard
82 motors purchased from a source other than a licensed Missouri dealer is repealed, such repeal
83 shall take effect ~~[on the first day of the second calendar quarter after the election]~~ **as provided**
84 **by subsection 19 of this section.** If any local sales tax on the titling of motor vehicles, trailers,
85 boats, and outboard motors purchased from a source other than a licensed Missouri dealer is
86 required to cease to be applied or collected due to failure of a local taxing jurisdiction to hold an
87 election pursuant to subdivision (2) of this subsection, such cessation shall take effect on March
88 1, 2023.

89 (8) Notwithstanding any provision of law to the contrary, if any local sales tax on the
90 titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than
91 a licensed Missouri dealer is repealed after the general election in November 2014, or if the
92 taxing jurisdiction failed to present the ballot to the voters at a general election on or before
93 November 2022, then the governing body of such taxing jurisdiction may, at any election
94 subsequent to the repeal or after the general election in November 2022, if the jurisdiction failed
95 to present the ballot to the voters, place before the voters the issue of imposing a sales tax on the

96 titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax
 97 under section 144.020 that were purchased from a source other than a licensed Missouri dealer.
 98 The ballot question presented to the local voters shall contain substantially the following
 99 language:

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

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

109 YES NO

110

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

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

117 ~~[6-]~~ **5.** On and after the effective date of any local sales tax imposed under the provisions
 118 of the local sales tax law, the director of revenue shall perform all functions incident to the
 119 administration, collection, enforcement, and operation of the tax, and the director of revenue
 120 shall collect in addition to the sales tax for the state of Missouri all additional local sales taxes
 121 authorized under the authority of the local sales tax law. All local sales taxes imposed under the
 122 local sales tax law together with all taxes imposed under the sales tax law of the state of Missouri
 123 shall be collected together and reported upon such forms and under such administrative rules and
 124 regulations as may be prescribed by the director of revenue.

125 ~~[7-]~~ **6.** All applicable provisions contained in sections 144.010 to ~~[144.525]~~ **144.527**
 126 governing the state sales tax and section 32.057, the uniform confidentiality provision, shall
 127 apply to the collection of any local sales tax imposed under the local sales tax law except as
 128 modified by the local sales tax law.

129 ~~[8-]~~ **7.** All exemptions granted to agencies of government, organizations, persons and
 130 to the sale of certain articles and items of tangible personal property and taxable services under
 131 the provisions of sections 144.010 to ~~[144.525]~~ **144.527**, as these sections now read and as they

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

136 ~~[9.]~~ **8.** The same sales tax permit, exemption certificate and retail certificate required
137 by sections 144.010 to ~~[144.525]~~ **144.527** for the administration and collection of the state sales
138 tax shall satisfy the requirements of the local sales tax law, and no additional permit or
139 exemption certificate or retail certificate shall be required; except that the director of revenue
140 may prescribe a form of exemption certificate for an exemption from any local sales tax imposed
141 by the local sales tax law.

142 ~~[10.]~~ **9.** All discounts allowed the retailer under the provisions of the state sales tax law
143 for the collection of and for payment of taxes under the provisions of the state sales tax law are
144 hereby allowed and made applicable to any local sales tax collected under the provisions of the
145 local sales tax law.

146 ~~[11.]~~ **10.** The penalties provided in section 32.057 and sections 144.010 to ~~[144.525]~~
147 **144.527** for a violation of the provisions of those sections are hereby made applicable to
148 violations of the provisions of the local sales tax law.

149 ~~[12.]~~ **11.** (1) For the purposes of any local sales tax imposed by an ordinance or order
150 under the local sales tax law, all sales, except the sale of motor vehicles, trailers, boats, and
151 outboard motors required to be titled under the laws of the state of Missouri, shall be deemed to
152 be consummated at the place of business of the retailer unless the tangible personal property sold
153 is delivered by the retailer or his agent to an out-of-state destination. In the event a retailer has
154 more than one place of business in this state which participates in the sale, the sale shall be
155 deemed to be consummated at the place of business of the retailer where the initial order for the
156 tangible personal property is taken, even though the order must be forwarded elsewhere for
157 acceptance, approval of credit, shipment or billing. A sale by a retailer's agent or employee shall
158 be deemed to be consummated at the place of business from which he works.

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

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

168 ~~[13.]~~ **12.** Local sales taxes shall not be imposed on the seller of motor vehicles, trailers,
169 boats, and outboard motors required to be titled under the laws of the state of Missouri, but shall
170 be collected from the purchaser by the director of revenue at the time application is made for a
171 certificate of title, if the address of the applicant is within a taxing entity imposing a local sales
172 tax under the local sales tax law.

173 ~~[14.]~~ **13.** The director of revenue and any of his deputies, assistants and employees who
174 have any duties or responsibilities in connection with the collection, deposit, transfer, transmittal,
175 disbursement, safekeeping, accounting, or recording of funds which come into the hands of the
176 director of revenue under the provisions of the local sales tax law shall enter a surety bond or
177 bonds payable to any and all taxing entities in whose behalf such funds have been collected
178 under the local sales tax law in the amount of one hundred thousand dollars for each such tax;
179 but the director of revenue may enter into a blanket bond covering himself and all such deputies,
180 assistants and employees. The cost of any premium for such bonds shall be paid by the director
181 of revenue from the share of the collections under the sales tax law retained by the director of
182 revenue for the benefit of the state.

183 ~~[15.]~~ **14.** The director of revenue shall annually report on his management of each trust
184 fund which is created under the local sales tax law and administration of each local sales tax
185 imposed under the local sales tax law. He shall provide each taxing entity imposing one or more
186 local sales taxes authorized by the local sales tax law with a detailed accounting of the source
187 of all funds received by him for the taxing entity. Notwithstanding any other provisions of law,
188 the state auditor shall annually audit each trust fund. A copy of the director's report and annual
189 audit shall be forwarded to each taxing entity imposing one or more local sales taxes.

190 ~~[16.]~~ **15.** Within the boundaries of any taxing entity where one or more local sales taxes
191 have been imposed, if any person is delinquent in the payment of the amount required to be paid
192 by him under the local sales tax law or in the event a determination has been made against him
193 for taxes and penalty under the local sales tax law, the limitation for bringing suit for the
194 collection of the delinquent tax and penalty shall be the same as that provided in sections
195 144.010 to ~~[144.525]~~ **144.527**. Where the director of revenue has determined that suit must be
196 filed against any person for the collection of delinquent taxes due the state under the state sales
197 tax law, and where such person is also delinquent in payment of taxes under the local sales tax
198 law, the director of revenue shall notify the taxing entity in the event any person fails or refuses
199 to pay the amount of any local sales tax due so that appropriate action may be taken by the taxing
200 entity.

201 ~~[17.]~~ **16.** Where property is seized by the director of revenue under the provisions of any
202 law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax
203 imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any

204 tax imposed by the local sales tax law, the director of revenue shall permit the taxing entity to
205 join in any sale of property to pay the delinquent taxes and penalties due the state and to the
206 taxing entity under the local sales tax law. The proceeds from such sale shall first be applied to
207 all sums due the state, and the remainder, if any, shall be applied to all sums due such taxing
208 entity.

209 ~~[18.]~~ **17.** If a local sales tax has been in effect for at least one year under the provisions
210 of the local sales tax law and voters approve reimposition of the same local sales tax at the same
211 rate at an election as provided for in the local sales tax law prior to the date such tax is due to
212 expire, the tax so reimposed shall become effective ~~[the first day of the first calendar quarter after~~
213 ~~the director receives a certified copy of the ordinance, order or resolution accompanied by a map~~
214 ~~clearly showing the boundaries thereof and the results of such election, provided that such~~
215 ~~ordinance, order or resolution and all necessary accompanying materials are received by the~~
216 ~~director at least thirty days prior to the expiration of such tax. Any administrative cost or~~
217 ~~expense incurred by the state as a result of the provisions of this subsection shall be paid by the~~
218 ~~city or county reimposing such tax]~~ **as provided by subsection 19 of this section.**

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

228 **19. (1)** The effective date for the imposition, repeal, or rate change of each local
229 sales and use tax shall be the first day of the calendar quarter after a minimum of one
230 hundred twenty days' notice to sellers. If notice is required to be made to the director of
231 revenue by a local taxing jurisdiction, such notice shall be made at least one hundred
232 twenty days prior to the effective date for the imposition, repeal, or rate change of a local
233 sales and use tax.

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

237 **20. (1)** If a sales or use tax rate is increased, the new rate shall apply to the first
238 billing period starting on or after the effective date of the increase.

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

2 66.620. 1. All county sales taxes collected by the director of revenue under sections
3 66.600 to 66.630 on behalf of any county~~[, less one percent for cost of collection which shall be~~
4 ~~deposited in the state's general revenue fund after payment of premiums for surety bonds as~~
5 ~~provided in section 32.087,]~~ shall be deposited in a special trust fund, which is hereby created,
6 to be known as the "County Sales Tax Trust Fund". ~~[The moneys in the county sales tax trust~~
7 ~~fund shall not be deemed to be state funds and shall not be commingled with any funds of the~~
8 ~~state.]~~ The director of revenue shall keep accurate records of the amount of money in the trust
9 fund which was collected in each county imposing a county sales tax, and the records shall be
10 open to the inspection of officers of the county and the public. Not later than the tenth day of
11 each month, the director of revenue shall distribute all moneys deposited in the trust fund during
12 the preceding month to the county which levied the tax; such funds shall be deposited with the
13 treasurer of the county and all expenditures of funds arising from the county sales tax trust fund
14 shall be by an appropriation act to be enacted by the legislative council of the county, and to the
15 cities, towns and villages located wholly or partly within the county which levied the tax in the
16 manner as set forth in sections 66.600 to 66.630.

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

35 94.550 on the day prior to the effective date of the county sales tax and shall also include all
36 unincorporated areas of the county which levied the tax.

37 3. Until January 1, 1994, the director of revenue shall distribute to the cities, towns and
38 villages in group A the taxes based on the location in which the sales were deemed consummated
39 under section 66.630 and subsection 12 of section 32.087. Except for distribution governed by
40 section 66.630, after deducting the distribution to the cities, towns and villages in group A, the
41 director of revenue shall distribute the remaining funds in the county sales tax trust fund to the
42 cities, towns and villages and the county in group B as follows: to the county which levied the
43 tax, a percentage of the distributable revenue equal to the percentage ratio that the population of
44 the unincorporated areas of the county bears to the total population of group B; and to each city,
45 town or village in group B located wholly within the taxing county, a percentage of the
46 distributable revenue equal to the percentage ratio that the population of such city, town or
47 village bears to the total population of group B; and to each city, town or village located partly
48 within the taxing county, a percentage of the distributable revenue equal to the percentage ratio
49 that the population of that part of the city, town or village located within the taxing county bears
50 to the total population of group B.

51 4. From January 1, 1994, until December 31, 2016, the director of revenue shall
52 distribute to the cities, towns and villages in group A a portion of the taxes based on the location
53 in which the sales were deemed consummated under section 66.630 and subsection 12 of section
54 32.087 in accordance with the formula described in this subsection and in subsection 6. After
55 deducting the distribution to the cities, towns and villages in group A, the director of revenue
56 shall distribute funds in the county sales tax trust fund to the cities, towns and villages and the
57 county in group B as follows: to the county which levied the tax, ten percent multiplied by the
58 percentage of the population of unincorporated county which has been annexed or incorporated
59 since April 1, 1993, multiplied by the total of all sales tax revenues countywide, and a percentage
60 of the remaining distributable revenue equal to the percentage ratio that the population of
61 unincorporated areas of the county bears to the total population of group B; and to each city,
62 town or village in group B located wholly within the taxing county, a percentage of the
63 remaining distributable revenue equal to the percentage ratio that the population of such city,
64 town or village bears to the total population of group B; and to each city, town or village located
65 partly within the taxing county, a percentage of the remaining distributable revenue equal to the
66 percentage ratio that the population of that part of the city, town or village located within the
67 taxing county bears to the total population of group B.

68 5. (1) From and after January 1, 2017, in each year in which the total revenues from the
69 county sales tax collected under sections 66.600 to 66.630 in the previous calendar year are less
70 than or equal to the amount of such revenues which were collected in the calendar year 2014, the

71 director of revenue shall distribute to the cities, towns, and villages in group A and the cities,
72 towns, and villages, and the county in group B, the amounts required to be distributed under the
73 formula described in subsection 4 and in subsection 6 of this section. From and after January
74 1, 2017, in each year in which the total revenues from the county sales tax collected under
75 sections 66.600 to 66.630 in the previous calendar year is greater than the amount of such
76 revenues which were collected in the calendar year 2014, the director of revenue shall distribute
77 to the cities, towns, and villages in group A a portion of the taxes based on the location in which
78 the sales were deemed consummated under section 66.630 and subsection 12 of section 32.087,
79 in accordance with the formula described in this subsection and in subsection 6. After deducting
80 the distribution to the cities, towns, and villages in group A, the director of revenue shall, subject
81 to the limitation described in subdivision (2) of this subsection, distribute funds in the county
82 sales tax trust fund to the cities, towns, and villages, and the county in group B as follows: to
83 the county which levied the tax, ten percent multiplied by the percentage of the population of
84 unincorporated county which has been annexed or incorporated since April 1, 1993, multiplied
85 by the total of all sales tax revenues countywide, and a percentage of the remaining distributable
86 revenue equal to the percentage ratio that the population of unincorporated areas of the county
87 bears to the total population of group B as adjusted such that no city, town, or village in group
88 B shall receive a distribution that is less than fifty percent of the amount of taxes generated
89 within such city, town, or village based on the location in which the sales were deemed
90 consummated under section 66.630 and subsection 12 of section 32.087; and to each city, town,
91 or village in group B located wholly within the taxing county, a percentage of the remaining
92 distributable revenue equal to the percentage ratio that the population of such city, town, or
93 village bears to the total population of group B, as adjusted such that no city, town, or village in
94 group B shall receive a distribution that is less than fifty percent of the amount of taxes generated
95 within such city, town, or village based on the location in which the sales were deemed
96 consummated under section 66.630 and subsection 12 of section 32.087; and to each city, town,
97 or village located partly within the taxing county, a percentage of the remaining distributable
98 revenue equal to the percentage ratio that the population of that part of the city, town, or village
99 located within the taxing county bears to the total population of group B, as adjusted such that
100 no city, town, or village in group B shall receive a distribution that is less than fifty percent of
101 the amount of taxes generated within such city, town, or village based on the location in which
102 the sales were deemed consummated under section 66.630 and subsection 12 of section 32.087.

103 (2) For purposes of making any adjustment required by this subsection, the director of
104 revenue shall, prior to any distribution to the county or to each city, town, or village in group B
105 located wholly or partly within the taxing county, identify each city, town, or village in group B
106 located wholly or partly within the taxing county that would receive a distribution that is less

107 than fifty percent of the amount of taxes generated within such city, town, or village based on
108 the location in which the sales were deemed consummated under section 66.630 and subsection
109 12 of section 32.087 if no adjustments were made and calculate the difference between the
110 amount that the distribution to each such city, town, or village would have been without any
111 adjustment and the amount that equals fifty percent of the amount of taxes generated within such
112 city, town, or village based on the location in which the sales were deemed consummated under
113 section 66.630 and subsection 12 of section 32.087. Thereafter, the director of revenue shall
114 determine the amount of any adjustment under this subsection as follows:

115 (a) If the aggregate amount of the difference calculated in accordance with this
116 subsection is less than or equal to the aggregate increase in the remaining distributable revenue
117 for the applicable period in the current calendar year over the remaining distributable revenue
118 for the corresponding period in the calendar year 2014, the director of revenue shall deduct the
119 amount of such difference from the remaining distributable revenue and distribute an allocable
120 portion of the amount of such difference to each city, town, or village that would otherwise have
121 received a distribution that is less than fifty percent of the amount of taxes generated within such
122 city, town, or village based on the location in which the sales were deemed consummated under
123 section 66.630 and subsection 12 of section 32.087 if no adjustment were made, such that each
124 such city, town, or village receives a distribution that is equal to fifty percent of the amount of
125 taxes generated within such city, town, or village based on the location in which the sales were
126 deemed consummated under section 66.630 and subsection 12 of section 32.087;

127 (b) If, however, the aggregate amount of the difference calculated in accordance with this
128 subsection is greater than the aggregate increase in the remaining distributable revenue for the
129 applicable period in the current calendar year over the remaining distributable revenue for the
130 corresponding period in the calendar year 2014, the director of revenue shall deduct from the
131 remaining distributable revenue an amount equal to the difference between the remaining
132 distributable revenue for the applicable period in the current calendar year and the remaining
133 distributable revenue for the corresponding period in the calendar year 2014 and distribute an
134 allocable portion of the amount of such difference to each city, town, or village that would
135 otherwise have received a distribution that is less than fifty percent of the amount of taxes
136 generated within such city, town, or village based on the location in which the sales were deemed
137 consummated under section 66.630 and subsection 12 of section 32.087 if no adjustment were
138 made, such that each such city, town, or village receives a distribution that includes an
139 adjustment that is proportionate to the amount of the adjustment that would otherwise have been
140 made if such adjustment were calculated in accordance with paragraph (a) of this subdivision;

141 (c) After determining the amount of the adjustment and making the allocation in
142 accordance with paragraph (a) or (b) of this subdivision, as applicable, the director of revenue

143 shall thereafter distribute the remaining distributable revenue, as adjusted, to the county and to
144 each city, town, or village in group B located wholly or partly within the taxing county in the
145 manner provided in this subsection.

146 (3) For purposes of this subsection, if a city, town, or village is partly in group A and
147 partly in group B, the director of revenue shall calculate fifty percent of the amount of taxes
148 generated within such city, town, or village based on the location in which the sales were deemed
149 consummated under section 66.630 and subsection 12 of section 32.087 by multiplying fifty
150 percent by the amount of all county sales taxes collected by the director of revenue under
151 sections 66.600 to 66.630, less one percent for cost of collection, that are generated within such
152 city, town, or village based on the location in which the sales were deemed consummated under
153 section 66.630 and subsection 12 of section 32.087, regardless of whether such taxes are deemed
154 consummated in group A or group B.

155 6. (1) For purposes of administering the distribution formula of subsections 4 and 5 of
156 this section, the revenues arising each year from sales occurring within each group A city, town
157 or village shall be distributed as follows: until such revenues reach the adjusted county average,
158 as hereinafter defined, there shall be distributed to the city, town or village all of such revenues
159 reduced by the percentage which is equal to ten percent multiplied by the percentage of the
160 population of unincorporated county which has been annexed or incorporated after April 1, 1993;
161 and once revenues exceed the adjusted county average, total revenues shall be shared in
162 accordance with the redistribution formula as defined in this subsection.

163 (2) For purposes of this subsection, the "adjusted county average" is the per capita
164 countywide average of all sales tax distributions during the prior calendar year reduced by the
165 percentage which is equal to ten percent multiplied by the percentage of the population of
166 unincorporated county which has been annexed or incorporated after April 1, 1993; the
167 redistribution formula is as follows: during 1994, each group A city, town and village shall
168 receive that portion of the revenues arising from sales occurring within the municipality that
169 remains after deducting therefrom an amount equal to the cumulative sales tax revenues arising
170 from sales within the municipality multiplied by the percentage which is the sum of ten percent
171 multiplied by the percentage of the population of unincorporated county which has been annexed
172 or incorporated after April 1, 1993, and the percentage, if greater than zero, equal to the product
173 of 8.5 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of
174 cumulative per capita sales taxes arising from sales within the municipality less the adjusted
175 county average. During 1995, each group A city, town and village shall receive that portion of
176 the revenues arising from sales occurring within the municipality that remains after deducting
177 therefrom an amount equal to the cumulative sales tax revenues arising from sales within the
178 municipality multiplied by the percentage which is the sum of ten percent multiplied by the

179 percentage of the population of unincorporated county which has been annexed or incorporated
180 after April 1, 1993, and the percentage, if greater than zero, equal to the product of seventeen
181 multiplied by the logarithm (to base 10) of the product of 0.035 multiplied by the total of
182 cumulative per capita sales taxes arising from sales within the municipality less the adjusted
183 county average. From January 1, 1996, until January 1, 2000, each group A city, town and
184 village shall receive that portion of the revenues arising from sales occurring within the
185 municipality that remains after deducting therefrom an amount equal to the cumulative sales tax
186 revenues arising from sales within the municipality multiplied by the percentage which is the
187 sum of ten percent multiplied by the percentage of the population of unincorporated county
188 which has been annexed or incorporated after April 1, 1993, and the percentage, if greater than
189 zero, equal to the product of 25.5 multiplied by the logarithm (to base 10) of the product of 0.035
190 multiplied by the total of cumulative per capita sales taxes arising from sales within the
191 municipality less the adjusted county average. From and after January 1, 2000, the distribution
192 formula covering the period from January 1, 1996, until January 1, 2000, shall continue to apply,
193 except that the percentage computed for sales arising within the municipalities shall be not less
194 than 7.5 percent for municipalities within which sales tax revenues exceed the adjusted county
195 average, nor less than 12.5 percent for municipalities within which sales tax revenues exceed the
196 adjusted county average by at least twenty-five percent.

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

203 (4) Notwithstanding any other provision of this section, the fifty percent of additional
204 sales taxes as described in section 99.845 arising from economic activities within the area of a
205 redevelopment project established after July 12, 1990, pursuant to sections 99.800 to 99.865,
206 while tax increment financing remains in effect shall be deducted from all calculations of
207 countywide sales taxes, shall be distributed directly to the municipality involved, and shall be
208 disregarded in calculating the amounts distributed or distributable to the municipality. Further,
209 any agreement, contract or covenant entered into prior to July 12, 1990, between a municipality
210 and any other political subdivision which provides for an appropriation of incremental sales tax
211 revenues to the special allocation fund of a tax increment financing project while tax increment
212 financing remains in effect shall continue to be in full force and effect and the sales taxes so
213 appropriated shall be deducted from all calculations of countywide sales taxes, shall be
214 distributed directly to the municipality involved, and shall be disregarded in calculating the

215 amounts distributed or distributable to the municipality. In addition, and notwithstanding any
216 other provision of this chapter to the contrary, economic development funds shall be distributed
217 in full to the municipality in which the sales producing them were deemed consummated.
218 Additionally, economic development funds shall be deducted from all calculations of countywide
219 sales taxes and shall be disregarded in calculating the amounts distributed or distributable to the
220 municipality. As used in this subdivision, the term "economic development funds" means the
221 amount of sales tax revenue generated in any fiscal year by projects authorized pursuant to
222 chapter 99 or chapter 100 in connection with which such sales tax revenue was pledged as
223 security for, or was guaranteed by a developer to be sufficient to pay, outstanding obligations
224 under any agreement authorized by chapter 100, entered into or adopted prior to September 1,
225 1993, between a municipality and another public body. The cumulative amount of economic
226 development funds allowed under this provision shall not exceed the total amount necessary to
227 amortize the obligations involved.

228 7. If the qualified voters of any city, town or village vote to change or alter its boundaries
229 by annexing any unincorporated territory included in group B or if the qualified voters of one or
230 more city, town or village in group A and the qualified voters of one or more city, town or village
231 in group B vote to consolidate, the area annexed or the area consolidated which had been a part
232 of group B shall remain a part of group B after annexation or consolidation. After the effective
233 date of the annexation or consolidation, the annexing or consolidated city, town or village shall
234 receive a percentage of the group B distributable revenue equal to the percentage ratio that the
235 population of the annexed or consolidated area bears to the total population of group B and such
236 annexed area shall not be classified as unincorporated area for determination of the percentage
237 allocable to the county. If the qualified voters of any two or more cities, towns or villages in
238 group A each vote to consolidate such cities, towns or villages, then such consolidated cities,
239 towns or villages shall remain a part of group A. For the purpose of sections 66.600 to 66.630,
240 population shall be as determined by the last federal decennial census or the latest census that
241 determines the total population of the county and all political subdivisions therein. For the
242 purpose of calculating the adjustment based on the percentage of unincorporated county
243 population which is annexed after April 1, 1993, the accumulated percentage immediately before
244 each census shall be used as the new percentage base after such census. After any annexation,
245 incorporation or other municipal boundary change affecting the unincorporated area of the
246 county, the chief elected official of the county shall certify the new population of the
247 unincorporated area of the county and the percentage of the population which has been annexed
248 or incorporated since April 1, 1993, to the director of revenue. After the adoption of the county
249 sales tax ordinance, any city, town or village in group A may by adoption of an ordinance by its
250 governing body cease to be a part of group A and become a part of group B. Within ten days

251 after the adoption of the ordinance transferring the city, town or village from one group to the
252 other, the clerk of the transferring city, town or village shall forward to the director of revenue,
253 by registered mail, a certified copy of the ordinance. Distribution to such city as a part of its
254 former group shall cease and as a part of its new group shall begin on the first day of January of
255 the year following notification to the director of revenue, provided such notification is received
256 by the director of revenue on or before the first day of July of the year in which the transferring
257 ordinance is adopted. If such notification is received by the director of revenue after the first day
258 of July of the year in which the transferring ordinance is adopted, then distribution to such city
259 as a part of its former group shall cease and as a part of its new group shall begin the first day
260 of July of the year following such notification to the director of revenue. Once a group A city,
261 town or village becomes a part of group B, such city may not transfer back to group A.

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

280 9. The director of revenue may authorize the state treasurer to make refunds from the
281 amounts in the trust fund and credited to any county for erroneous payments and overpayments
282 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
283 If any county abolishes the tax, the county shall notify the director of revenue of the action ~~at~~
284 ~~least ninety days~~ prior to the effective date of the repeal and the **repeal shall be effective as**
285 **provided by subsection 19 of section 32.087.** The director of revenue may order retention in
286 the trust fund, for a period of one year, of two percent of the amount collected after receipt of

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

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

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

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

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

 67.525. 1. All county sales taxes collected by the director of revenue under sections
2 67.500 to 67.545 on behalf of any county~~[, less one percent for cost of collection, which shall~~
3 ~~be deposited in the state's general revenue fund after payment of premiums for surety bonds as~~
4 ~~provided in section 32.087,]~~ shall be deposited with the state treasurer in a county sales tax trust
5 fund, which fund shall be separate and apart from the county sales tax trust fund established by
6 section 66.620. ~~[The moneys in such county sales tax trust fund shall not be deemed to be state~~
7 ~~funds and shall not be commingled with any funds of the state.]~~ The director of revenue shall
8 keep accurate records of the amount of money in the trust fund which was collected in each
9 county imposing a county sales tax, and the records shall be open to the inspection of officers
10 of the county and to the public. Not later than the tenth day of each month the director of
11 revenue shall distribute all moneys deposited in the trust fund during the preceding month by
12 distributing to the county treasurer, or such other officer as may be designated by the county
13 ordinance or order, of each county imposing the tax authorized by sections 67.500 to 67.545, the
14 sum due the county as certified by the director of revenue.

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

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

 67.571. 1. The governing body of any county of the first classification with a population
2 of more than eighty-two thousand inhabitants and less than ninety thousand inhabitants may, in
3 addition to any tourism sales tax imposed pursuant to sections 67.671 to 67.685, by a majority
4 vote, impose a sales tax **on all retail sales made in the county that are subject to sales tax**

5 **under sections 144.010 to 144.527** for the funding of museums and festivals. For purposes of
6 this section, the term "funding of museums and festivals" shall mean:

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

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

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

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

17 YES

NO

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

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

32 5. The governing body of any county which imposes a sales tax pursuant to this section
33 may establish a museums and festivals board for the purpose of expending funds collected from
34 any sales tax submitted and approved by the county's voters pursuant to this section. The board
35 shall be comprised of six members who are appointed by the governing body of the county from
36 a list of candidates supplied by the chair of each of the two major political parties of the county.
37 The board shall be comprised of three members from each of the two political parties. Members
38 shall serve for three-year terms, but of the members first appointed, one shall be appointed for
39 a term of one year, two shall be appointed for a term of two years, and two shall be appointed
40 for a term of three years. Each member shall be a resident of the county from which he or she

41 is appointed. The members of the board shall not receive compensation for service on the board,
42 but shall be reimbursed from the tax revenue money for any reasonable and necessary expenses
43 incurred in service on the board.

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

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

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

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

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

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

9 2. The same sales tax permit, exemption certificate and retail certificate required by
10 sections 144.010 to 144.510 for the administration and collection of the state sales tax shall
11 satisfy the requirements of sections 67.571 to 67.577, and no additional permit or exemption
12 certificate or retail certificate shall be required; except that, the director of revenue may prescribe
13 a form of exemption certificate for an exemption from the tax imposed by sections 67.571 to
14 67.577.

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

18 4. The penalties provided in section 32.057 and sections 144.010 to 144.510 for a
 19 violation of those acts are hereby made applicable to violations of the provisions of sections
 20 67.571 to 67.577.

21 5. ~~[For the purposes of the sales tax imposed by an order pursuant to sections 67.571 to~~
 22 ~~67.577, all retail sales shall be deemed to be consummated at the place of business of the~~
 23 ~~retailer.]~~ **Except as otherwise provided in sections 67.571 to 67.577, all provisions of sections**
 24 **32.085 to 32.087 shall apply to the tax imposed under sections 67.571 to 67.577.**

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

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

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

20 YES NO

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

23

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

30 to impose the sales tax authorized by this section and such proposal is approved by the required
31 majority of the qualified voters voting thereon.

32 3. On or after the effective date of the tax, the director of revenue shall be responsible
33 for the administration, collection, enforcement, and operation of the tax, and sections 32.085
34 ~~[and] to 32.087 shall apply. [The director may retain an amount not to exceed one percent for~~
35 ~~deposit in the general revenue fund to offset the costs of collection.]~~ In order to permit sellers
36 required to collect and report the sales tax to collect the amount required to be reported and
37 remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a
38 levy of the tax, and in order to avoid fractions of pennies, the ~~[governing authority may authorize~~
39 ~~the use of a bracket system similar to that]~~ **tax shall be calculated as** authorized ~~[in]~~ by section
40 144.285~~], and notwithstanding the provisions of that section, this new bracket system shall be~~
41 ~~used where this tax is imposed and shall apply to all taxable transactions].~~ Beginning with the
42 effective date of the tax, every retailer in the county shall add the sales tax to the sale price, and
43 this tax shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law
44 in the same manner as the purchase price. For purposes of this section, all retail sales shall be
45 deemed to be consummated at the place of business of the retailer.

46 4. All applicable provisions in sections 144.010 to ~~[144.525]~~ **144.527** governing the state
47 sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection
48 of the tax, and all exemptions granted to agencies of government, organizations, and persons
49 pursuant to sections 144.010 to ~~[144.525]~~ **144.527** are hereby made applicable to the imposition
50 and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate
51 required by sections 144.010 to ~~[144.525]~~ **144.527** for the administration and collection of the
52 state sales tax shall satisfy the requirements of this section, and no additional permit or
53 exemption certificate or retail certificate shall be required; except that, the director of revenue
54 may prescribe a form of exemption certificate for an exemption from the tax. All discounts
55 allowed the retailer pursuant to the state sales tax law for the collection of and for payment of
56 taxes are hereby allowed and made applicable to the tax. The penalties for violations provided
57 in section 32.057 and sections 144.010 to ~~[144.525]~~ **144.527** are hereby made applicable to
58 violations of this section. If any person is delinquent in the payment of the amount required to
59 be paid pursuant to this section, or in the event a determination has been made against the person
60 for taxes and penalty pursuant to this section, the limitation for bringing suit for the collection
61 of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to
62 ~~[144.525]~~ **144.527**.

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

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

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

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

83 YES NO

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

86

87 ~~[If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become~~
 88 ~~effective on December thirty-first of the calendar year in which the repeal was approved.]~~

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

14 section. If either of the alternative distribution systems as provided in subsection 4 or subsection
15 5 of this section is approved by the voters, then the alternative system of distribution may not be
16 submitted to the voters for at least three years from the date of such voter approval.

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

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

21 YES

NO

22

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

30 3. The provisions of sections 66.600 to 66.630 and sections 32.085 ~~and~~ to 32.087,
31 except to the extent otherwise provided in this section, shall govern the levy, collection,
32 distribution and other procedures related to an additional sales tax imposed pursuant to this
33 section.

34 4. In any county adopting an additional sales tax pursuant to the provisions of this
35 section, and selecting the method of distribution provided in this subsection, the proceeds from
36 the sales tax imposed pursuant to this section, less one percent collection cost, shall be
37 distributed first to those municipalities that did not receive during the preceding calendar year
38 ninety-five percent of the amount the municipality would have received by multiplying the
39 population of the municipality by the average per capita sales tax receipt for such county in an
40 amount which will bring each municipality receipt of sales tax moneys up to ninety-five percent
41 of the average per capita receipts from the proceeds of the sales tax imposed pursuant to sections
42 66.600 to 66.630. Any remainder of the money received from the sales tax imposed pursuant
43 to this section shall be distributed to all municipalities on the ratio that the population of each
44 municipality bears to the total population of the county. The average per capita sales tax
45 distribution shall be calculated by dividing the sum of the total sales tax revenue derived from
46 the tax imposed pursuant to sections 66.600 to 66.630 by the total population of the county.
47 Population of each municipality, of the unincorporated area of the county, and the total
48 population of the county shall be determined on the basis of the most recent federal decennial

49 census. For the purposes of this subsection, any city, town, village or the unincorporated area
 50 of the county shall be considered a municipality.

51 5. In any county adopting an additional sales tax pursuant to the provisions of this
 52 section and selecting the method of distribution provided in this subsection, the proceeds from
 53 the sales tax imposed pursuant to this section, less one percent collection cost, shall be
 54 distributed to all cities, towns and villages, and the unincorporated areas of the county in group
 55 B and to such cities, towns and villages in group A as necessary so that no city, town, or village
 56 in group A receives from the combined proceeds of both the sales tax imposed pursuant to this
 57 section and the sales tax imposed pursuant to sections 66.600 to 66.630, less than the per capita
 58 amount received by the cities, towns and villages and the unincorporated area of the county in
 59 group B receives from the total proceeds from both sales taxes.

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

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

72 YES NO

73

74 If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon
 75 are in favor of the proposal, the sales tax imposed by the county under the provisions of sections
 76 66.600 to 66.630 shall be distributed in the manner provided in this subsection and not in the
 77 manner provided in subsection 2 of section 66.620. If a majority of the votes cast by the
 78 qualified voters of the county voting thereon are opposed to the proposal, then the governing
 79 body of the county shall have no power to order the proceeds from the sales tax imposed
 80 pursuant to the provisions of sections 66.600 to 66.630 in the manner provided in this subsection
 81 in lieu of the method provided in subsection 2 of section 66.620, unless and until a proposal
 82 authorizing such method of distribution is submitted to and approved by the voters of the county.
 83 If the voters approve the change in the method of distribution of the sales tax proceeds in the
 84 manner provided in this subsection, the county clerk of the county shall notify the director of

85 revenue of the change in the method of distribution within ten days after adoption of the proposal
86 and shall inform the director of the effective date of the change in the method of distribution,
87 which shall be on the first day of the third calendar quarter after the director of revenue receives
88 notice. After the effective date of the change in the manner of distribution, the director of
89 revenue shall distribute the proceeds of the sales tax imposed by such county under the
90 provisions of sections 66.600 to 66.630 in the manner provided in this subsection in lieu of the
91 manner of distribution provided in subsection 2 of section 66.620. The proceeds of the sales tax
92 imposed under the provisions of sections 66.600 to 66.630 in any county which elects to have
93 the proceeds distributed in the manner provided in this subsection shall be distributed in the
94 following manner:

95 (1) The proceeds from the sales taxes shall be distributed to the cities, towns and villages
96 in group A and to the cities, towns and villages, and the county in group B as defined in section
97 66.620 in the manner provided in subsection 2 of section 66.620, until an amount equal to the
98 total amount distributed under section 66.620 for the twelve-month period immediately
99 preceding the effective date of the tax levied pursuant to the provisions of this section has been
100 distributed;

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

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

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

121 in accordance with section 66.620. [~~The purchase or sale of motor vehicles shall be deemed to~~
122 ~~be consummated at the address of the applicant for a certificate of title.~~]

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

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

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

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

13 (1) If the proposal submitted involves only authorization to impose the tax authorized
14 by this section the ballot shall contain substantially the following:

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

18 YES NO

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

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

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

30 YES NO

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

33

34 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 35 of the proposal submitted pursuant to subdivision (1) of this subsection, then the ordinance or
 36 order and any amendments thereto shall be in effect ~~[on the first day of the second quarter~~
 37 ~~immediately following the election approving the proposal]~~ **as provided by subsection 19 of**
 38 **section 32.087.** If the constitutionally required percentage of the voters voting thereon are in
 39 favor of the proposal submitted pursuant to subdivision (2) of this subsection, then the ordinance
 40 or order and any amendments thereto shall be in effect ~~[on the first day of the second quarter~~
 41 ~~immediately following the election approving the proposal]~~ **as provided by subsection 19 of**
 42 **section 32.087.** If a proposal receives less than the required majority, then the governing body
 43 of the county shall have no power to impose the sales tax herein authorized unless and until the
 44 governing body of the county shall again have submitted another proposal to authorize the
 45 governing body of the county to impose the sales tax authorized by this section and such
 46 proposal is approved by the required majority of the qualified voters voting thereon. However,
 47 in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve
 48 months from the date of the last proposal pursuant to this section.

49 3. All revenue received by a county from the tax authorized under the provisions of this
 50 section shall be deposited in a special trust fund and shall be used solely for providing law

51 enforcement services for such county for so long as the tax shall remain in effect. Revenue
52 placed in the special trust fund may also be utilized for capital improvement projects for law
53 enforcement facilities and for the payment of any interest and principal on bonds issued for said
54 capital improvement projects.

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

60 5. All sales taxes collected by the director of revenue under this section on behalf of any
61 county~~]; less one percent for cost of collection which shall be deposited in the state's general~~
62 ~~revenue fund after payment of premiums for surety bonds as provided in section 32.087,]~~ shall
63 be deposited in a special trust fund, which is hereby created, to be known as the "County Law
64 Enforcement Sales Tax Trust Fund". ~~[The moneys in the county law enforcement sales tax trust~~
65 ~~fund shall not be deemed to be state funds and shall not be commingled with any funds of the~~
66 ~~state.]~~ The director of revenue shall keep accurate records of the amount of money in the trust
67 and which was collected in each county imposing a sales tax under this section, and the records
68 shall be open to the inspection of officers of the county and the public. Not later than the tenth
69 day of each month the director of revenue shall distribute all moneys deposited in the trust fund
70 during the preceding month to the county which levied the tax; such funds shall be deposited
71 with the county treasurer of each such county, and all expenditures of funds arising from the
72 county law enforcement sales tax trust fund shall be by an appropriation act to be enacted by the
73 governing body of each such county. Expenditures may be made from the fund for any law
74 enforcement functions authorized in the ordinance or order adopted by the governing body
75 submitting the law enforcement tax to the voters.

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

87 account to the county and close the account of that county. The director of revenue shall notify
 88 each county of each instance of any amount refunded or any check redeemed from receipts due
 89 the county.

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

67.583. 1. The governing body of any county of the second class with a population of
 2 more than forty thousand but less than sixty thousand and which contains institutions operated
 3 by the department of corrections and by the department of mental health is hereby authorized to
 4 impose, by ordinance or order, a sales tax in the amount of one-eighth of one percent on all retail
 5 sales made in such county which are subject to taxation under the provisions of sections 144.010
 6 to ~~144.525~~ 144.527. The tax authorized by this section shall be in addition to any and all other
 7 sales taxes allowed by law; provided, however, that no ordinance or order imposing a sales tax
 8 under the provisions of this section shall be effective unless the governing body of the county
 9 submits to the voters of the county, at a county or state general, primary or special election, a
 10 proposal to authorize the governing body of the county to impose a tax.

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

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

16 YES NO

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

19

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

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

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

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

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

67.584. 1. The governing body of any county of the first classification with more than
2 one hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred
3 inhabitants is hereby authorized to impose, by ordinance or order, a sales tax in the amount of
4 up to one-half percent on all retail sales made in such county which are subject to taxation

5 pursuant to sections 144.010 to [144.525] **144.527** for the purpose of providing law enforcement
 6 services for such county. The tax authorized by this section shall be in addition to any and all
 7 other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant
 8 to this section shall be effective unless the governing body of the county submits to the voters
 9 of the county, at a county or state general, primary, or special election, a proposal to authorize
 10 the governing body of the county to impose a tax.

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

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

17 YES NO

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

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 22 of the proposal submitted pursuant to this subsection, then the ordinance or order and any
 23 amendments thereto shall be in effect ~~[on the first day of the second quarter immediately~~
 24 ~~following the election approving the proposal]~~ **as provided by subsection 19 of section 32.087.**

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

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

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

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

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

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

67.712. 1. All sales taxes collected by the director of revenue under sections 67.700 to
2 67.727 on behalf of any county~~[, less one percent for the cost of collection, which shall be~~
3 ~~deposited in the state's general revenue fund after payment of premiums for surety bonds as~~
4 ~~provided in section 32.087,]~~ shall be deposited with the state treasurer in a special trust fund,
5 which is hereby created, to be known as the "County Alternate Sales Tax Trust Fund". ~~[The~~
6 ~~moneys in the county alternate sales tax trust fund shall not be deemed to be state funds and shall~~
7 ~~not be commingled with any funds of the state.]~~ The director of revenue shall keep accurate
8 records of the amount of money in the trust fund which was collected in each county imposing
9 a sales tax under sections 67.700 to 67.727, and the records shall be open to the inspection of
10 officers of each county and the general public. Not later than the tenth day of each month the
11 director of revenue shall distribute all moneys deposited in the trust fund during the preceding
12 month by distributing to the county treasurer, or such other officer as may be designated by the
13 county ordinance or order, of each county imposing the tax authorized by sections 67.700 to
14 67.727, the sum, as certified by the director of revenue, due the county.

15 2. The director of revenue may authorize the state treasurer to make refunds from the
16 amounts in the trust fund and credited to any county for erroneous payments and overpayments
17 made, and may redeem dishonored checks and drafts deposited to the credit of such counties.
18 If any county repeals the tax authorized by sections 67.700 to 67.727, the county shall notify the
19 director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal and
20 **the repeal shall be effective as provided by subsection 19 of section 32.087.** The director of
21 revenue may order retention in the trust fund, for a period of one year, of two percent of the
22 amount collected after receipt of such notice to cover possible refunds or overpayment of such
23 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After
24 one year has elapsed after the effective date of repeal of the tax authorized by sections 67.700
25 to 67.727 in such county, the director of revenue shall authorize the state treasurer to remit the
26 balance in the account to the county and close the account of that county. The director of
27 revenue shall notify each county of each instance of any amount refunded or any check redeemed
28 from receipts due the county.

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

67.713. 1. Notwithstanding the provisions of section 67.712, as to the disposition of any
2 other sales tax imposed under the provisions of sections 67.700 to 67.727, one-fifth of the sales
3 taxes collected by the director of revenue from the tax authorized by section 67.701 on behalf
4 of any county of the first class having a charter form of government and having a population of

5 nine hundred thousand or more~~], less one percent for cost of collection, which shall be deposited~~
6 ~~in the state's general revenue fund after payment of premiums for surety bonds as provided in~~
7 ~~sections 67.700 to 67.727,]~~ shall be deposited in a special trust fund, which is hereby created, to
8 be known as the "County-Municipal Storm Water and Public Works Sales Tax Trust Fund".
9 ~~[The moneys in the county-municipal storm water and public works sales tax trust fund shall not~~
10 ~~be deemed to be state funds and shall not be commingled with any funds of the state.]~~ The
11 director of revenue shall keep accurate records of the amount of money in the trust fund which
12 was collected in each county and the records shall be open to the inspection of officers of the
13 county and of the municipalities within the county and the public. Not later than the tenth day
14 of each month, the director of the department of revenue shall distribute all moneys deposited
15 in the county-municipal storm water and public works sales tax trust fund during the preceding
16 month to the county which levied the tax, and the municipalities which are located wholly or
17 partially within such county as follows:

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

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

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

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

40 municipality. The director of revenue shall notify each county or municipality of each instance
41 of any amount refunded or any check redeemed from receipts due the county or municipality.

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

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

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

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

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

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

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

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

67.737. Except as modified in sections 67.730 to 67.739, all provisions of sections
2 32.085 ~~and~~ to 32.087 shall apply to the tax imposed under sections 67.730 to 67.739.

67.738. 1. All sales taxes collected by the director of revenue under sections 67.730 to
2 67.739 on behalf of any county~~], less one percent for the cost of collection, which shall be~~
3 ~~deposited in the state's general revenue fund after payment of premiums for surety bonds as~~
4 ~~provided in section 32.087,]~~ shall be deposited with the state treasurer in a special trust fund,
5 which is hereby created, to be known as the "County Capital Improvement Bond Sales Tax Trust
6 Fund". ~~[The moneys in the county capital improvement bond sales tax trust fund shall not be~~
7 ~~deemed to be state funds and shall not be commingled with any funds of the state.]~~ The director
8 of revenue shall keep accurate records of the amount of money in the trust fund which was

9 collected in each county imposing a sales tax under sections 67.730 to 67.739, and the records
 10 shall be open to the inspection of officers of each county and the general public. Not later than
 11 the tenth day of each month the director of revenue shall distribute all moneys deposited in the
 12 trust fund during the preceding month by distributing to the county treasurer, or such other
 13 officer as may be designated by the county ordinance or order, of each county imposing the tax
 14 authorized by sections 67.730 to 67.739, the sum, as certified by the director of revenue, due the
 15 county.

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

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

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

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

13 YES

NO

14 3. If approved by a majority of qualified voters **voting on the issue** in the county, the
 15 governing body of the county shall appoint a board of directors consisting of nine members. Of

16 the initial members appointed to the board, three members shall be appointed for a term of three
17 years, three members shall be appointed for a term of two years, and three members shall be
18 appointed for a term of one year. After the initial appointments, board members shall be
19 appointed to three-year terms.

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

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

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

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

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

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

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

67.782. 1. Any county of the third class having a population of more than ten thousand
 2 and less than fifteen thousand and any county of the second class having a population of more
 3 than fifty-eight thousand and less than seventy thousand adjacent to such third class county, both
 4 counties making up the same judicial circuit, may jointly impose a sales tax throughout each of
 5 their respective counties **on all retail sales made in the county that are subject to sales tax**
 6 **under sections 144.010 to 144.527** for public recreational purposes including the financing,
 7 acquisition, construction, operation and maintenance of recreational projects and programs, but
 8 the sales taxes authorized by this section shall not become effective unless the governing body
 9 of each such county submits to the voters of their respective counties a proposal to authorize the
 10 counties to impose the sales tax.

11 2. The ballot of submission shall be in substantially the following form:
 12 Shall the County of _____ impose a sales tax of _____ percent in conjunction
 13 with the county of _____ for the purpose of funding the financing, acquisition,
 14 construction, operation and maintenance of recreational projects and programs,
 15 including the acquisition of land for such purposes?

16 YES NO

17

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

26 3. The sales tax may be imposed at a rate of one percent on the receipts from the sale at
 27 retail of all tangible personal property or taxable service at retail within the county adopting such

28 tax, if such property and services are subject to taxation by the state of Missouri under the
29 provisions of sections 144.010 to ~~[144.525]~~ **144.527**.

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

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

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

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

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

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

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

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

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

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

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

11 YES

NO

12
 13 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 14 of the proposal, then the tax shall become effective **as provided by subsection 19 of section**
 15 **32.087**. If a majority of the votes cast by the qualified voters voting are opposed to the proposal,
 16 then the board of directors shall have no power to impose the tax unless and until the board of
 17 directors of the district submits another proposal to authorize the tax and such proposal is
 18 approved by a majority of the qualified voters voting thereon.

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

21 4. (1) A regional recreational district may, by a majority vote of its board of directors,
 22 impose a tax not to exceed one-half of one cent on all retail sales subject to taxation pursuant to
 23 sections 144.010 to ~~[144.525]~~ **144.527** for the purpose of funding the creation, operation and
 24 maintenance of public parks, recreational facilities and grounds within the boundaries of a
 25 regional recreational district. The tax authorized by this subsection shall be in addition to all
 26 other sales taxes allowed by law. No tax pursuant to this subsection shall become effective
 27 unless the board of directors submits to the voters of the district, at a county or state general,
 28 primary or special election, a proposal to authorize the tax, and such tax shall become effective
 29 only after the majority of the voters voting on such tax approve such tax.

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

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

34 YES NO

35

36 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 37 of the proposal, then the tax shall become effective **as provided by subsection 19 of section**
 38 **32.087**. If a majority of the votes cast by the qualified voters voting are opposed to the proposal,
 39 then the board of directors shall have no power to impose the tax unless and until another
 40 proposal to authorize the tax is submitted to the voters of the district and such proposal is
 41 approved by a majority of the qualified voters voting thereon. The provisions of sections 32.085
 42 ~~[and]~~ to 32.087 shall apply to any tax approved pursuant to this subsection.

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

67.997. 1. The governing body of any county of the third classification without a
 2 township form of government and with more than eighteen thousand one hundred but fewer than
 3 eighteen thousand two hundred inhabitants may impose, by order or ordinance, a sales tax on all
 4 retail sales made within the county which are subject to sales tax under ~~[chapter 144]~~ **sections**
 5 **144.010 to 144.527**. The tax authorized in this section shall not exceed one-fourth of one
 6 percent, and shall be imposed solely for the purpose of funding senior services and youth

7 programs provided by the county. One-half of all revenue collected under this section[~~;~~ ~~less~~
 8 ~~one-half the cost of collection,]~~ shall be used solely to fund any service or activity deemed
 9 necessary by the senior service tax commission established in this section, and one-half of all
 10 revenue collected under this section[~~;~~ ~~less one-half the cost of collection,]~~ shall be used solely
 11 to fund all youth programs administered by an existing county community task force. The tax
 12 authorized in this section shall be in addition to all other sales taxes imposed by law, and shall
 13 be stated separately from all other charges and taxes. The order or ordinance shall not become
 14 effective unless the governing body of the county submits to the voters residing within the county
 15 at a state general, primary, or special election a proposal to authorize the governing body of the
 16 county to impose a tax under this section.

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

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

24 YES NO

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

27

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

36 3. [~~On or after the effective date of any tax authorized under this section, the county~~
 37 ~~which imposed the tax shall enter into an agreement with the director of the department of~~
 38 ~~revenue for the purpose of collecting the tax authorized in this section. On or after the effective~~
 39 ~~date of the tax the director of revenue shall be responsible for the administration, collection,~~
 40 ~~enforcement, and operation of the tax, and]~~ Sections 32.085 [~~and]~~ to 32.087 shall apply. All
 41 revenue collected under this section by the director of the department of revenue on behalf of any
 42 county[~~;~~ ~~except for one percent for the cost of collection which shall be deposited in the state's~~

43 ~~general revenue fund,~~] shall be deposited in a special trust fund, which is hereby created and
44 shall be known as the "Senior Services and Youth Programs Sales Tax Trust Fund", and shall
45 be used solely for the designated purposes. ~~[Moneys in the fund shall not be deemed to be state~~
46 ~~funds, and shall not be commingled with any funds of the state.]~~ The director may make refunds
47 from the amounts in the trust fund and credited to the county for erroneous payments and
48 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
49 such county. Any funds in the special trust fund which are not needed for current expenditures
50 shall be invested in the same manner as other funds are invested. Any interest and moneys
51 earned on such investments shall be credited to the fund.

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

62 5. All applicable provisions in sections 144.010 to ~~[144.525]~~ **144.527** governing the state
63 sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection
64 of the tax~~], and all exemptions granted to agencies of government, organizations, and persons~~
65 ~~under sections 144.010 to 144.525 are hereby made applicable to the imposition and collection~~
66 ~~of the tax. The same sales tax permit, exemption certificate, and retail certificate required by~~
67 ~~sections 144.010 to 144.525 for the administration and collection of the state sales tax shall~~
68 ~~satisfy the requirements of this section, and no additional permit or exemption certificate or retail~~
69 ~~certificate shall be required; except that, the director of revenue may prescribe a form of~~
70 ~~exemption certificate for an exemption from the tax. All discounts allowed the retailer under the~~
71 ~~state sales tax for the collection of and for payment of taxes are hereby allowed and made~~
72 ~~applicable to the tax. The penalties for violations provided in section 32.057 and sections~~
73 ~~144.010 to 144.525 are hereby made applicable to violations of this section. If any person is~~
74 ~~delinquent in the payment of the amount required to be paid under this section, or in the event~~
75 ~~a determination has been made against the person for taxes and penalty under this section, the~~
76 ~~limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same~~
77 ~~as that provided in sections 144.010 to 144.525].~~

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

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

84 YES NO

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

87

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

95 7. Whenever the governing body of any county that has adopted the sales tax authorized
96 in this section receives a petition, signed by ten percent of the registered voters of the county
97 voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed
98 under this section, the governing body shall submit to the voters of the county a proposal to
99 repeal the tax. If a majority of the votes cast on the question by the qualified voters voting
100 thereon are in favor of the repeal, the repeal shall become effective [~~on December thirty-first of~~
101 ~~the calendar year in which such repeal was approved~~] **as provided by subsection 19 of section**
102 **32.087.** If a majority of the votes cast on the question by the qualified voters voting thereon are
103 opposed to the repeal, then the sales tax authorized in this section shall remain effective until the
104 question is resubmitted under this section to the qualified voters and the repeal is approved by
105 a majority of the qualified voters voting on the question.

106 8. If the tax is repealed or terminated by any means, all funds remaining in the special
107 trust fund shall continue to be used solely for the designated purposes, and the county shall notify
108 the director of the department of revenue of the action [~~at least thirty days~~] before the effective
109 date of the repeal and the **repeal shall be effective as provided by subsection 19 of section**
110 **32.087.** The director may order retention in the trust fund, for a period of one year, of two
111 percent of the amount collected after receipt of such notice to cover possible refunds or
112 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
113 such accounts. After one year has elapsed after the effective date of abolition of the tax in such

114 county, the director shall remit the balance in the account to the county and close the account of
115 that county. The director shall notify each county of each instance of any amount refunded or
116 any check redeemed from receipts due the county.

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

67.1300. 1. The governing body of any of the contiguous counties of the third
2 classification without a township form of government enumerated in subdivisions (1) to (5) of
3 this subsection or in any county of the fourth classification acting as a county of the second
4 classification, having a population of at least forty thousand but less than forty-five thousand
5 with a state university, and adjoining a county of the first classification with part of a city with
6 a population of three hundred fifty thousand or more inhabitants or a county of the third
7 classification with a township form of government and with a population of at least eight
8 thousand but less than eight thousand four hundred inhabitants or a county of the third
9 classification with more than fifteen townships having a population of at least twenty-one
10 thousand inhabitants or a county of the third classification without a township form of
11 government and with a population of at least seven thousand four hundred but less than eight
12 thousand inhabitants or any county of the third classification with a population greater than three
13 thousand but less than four thousand or any county of the third classification with a population
14 greater than six thousand one hundred but less than six thousand four hundred or any county of
15 the third classification with a population greater than six thousand eight hundred but less than
16 seven thousand or any county of the third classification with a population greater than seven
17 thousand eight hundred but less than seven thousand nine hundred or any county of the third
18 classification with a population greater than eight thousand four hundred sixty but less than eight
19 thousand five hundred or any county of the third classification with a population greater than
20 nine thousand but less than nine thousand two hundred or any county of the third classification
21 with a population greater than ten thousand five hundred but less than ten thousand six hundred
22 or any county of the third classification with a population greater than twenty-three thousand five
23 hundred but less than twenty-three thousand seven hundred or a county of the third classification
24 with a population greater than thirty-three thousand but less than thirty-four thousand or a county
25 of the third classification with a population greater than twenty thousand eight hundred but less
26 than twenty-one thousand or a county of the third classification with a population greater than
27 fourteen thousand one hundred but less than fourteen thousand five hundred or a county of the

28 third classification with a population greater than twenty thousand eight hundred fifty but less
29 than twenty-two thousand or a county of the third classification with a population greater than
30 thirty-nine thousand but less than forty thousand or a county of the third classification with a
31 township form of organization and a population greater than twenty-eight thousand but less than
32 twenty-nine thousand or a county of the third classification with a population greater than fifteen
33 thousand but less than fifteen thousand five hundred or a county of the third classification with
34 a population greater than eighteen thousand but less than nineteen thousand seventy or a county
35 of the third classification with a population greater than thirteen thousand nine hundred but less
36 than fourteen thousand four hundred or a county of the third classification with a population
37 greater than twenty-seven thousand but less than twenty-seven thousand five hundred or a county
38 of the first classification without a charter form of government and a population of at least eighty
39 thousand but not greater than eighty-three thousand or a county of the third classification with
40 a population greater than fifteen thousand but less than fifteen thousand nine hundred without
41 a township form of government which does not adjoin any county of the first, second or fourth
42 classification or a county of the third classification with a population greater than twenty-three
43 thousand but less than twenty-five thousand without a township form of government which does
44 not adjoin any county of the second or fourth classification and does adjoin a county of the first
45 classification with a population greater than one hundred twenty thousand but less than one
46 hundred fifty thousand or in any county of the fourth classification acting as a county of the
47 second classification, having a population of at least forty-eight thousand or any governing body
48 of a municipality located in any of such counties may impose, by ordinance or order, a sales tax
49 on all retail sales made in such county or municipality which are subject to taxation pursuant to
50 the provisions of sections 144.010 to ~~[144.525]~~ **144.527**:

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

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

55 (3) A county with a population of at least seven thousand three hundred inhabitants but
56 not more than seven thousand six hundred inhabitants;

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

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

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

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

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

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

74 YES

NO

75

76 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
77 of the proposal, then the ordinance or order and any amendments thereto shall be in effect ~~on~~
78 ~~the first day of the second quarter after the director of revenue receives notice of adoption of the~~
79 ~~tax] as provided by subsection 19 of section 32.087.~~ If a majority of the votes cast by the
80 qualified voters voting are opposed to the proposal, then the governing body of the county or
81 municipality shall not impose the sales tax authorized in this section until the governing body
82 of the county or municipality resubmits another proposal to authorize the governing body of the
83 county or municipality to impose the sales tax authorized by this section and such proposal is
84 approved by a majority of the qualified voters voting thereon; however no such proposal shall
85 be resubmitted to the voters sooner than twelve months from the date of the submission of the
86 last such proposal.

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

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

96 7. All sales taxes collected by the director of revenue pursuant to this section on behalf
97 of any county or municipality, ~~less one percent for cost of collection which shall be deposited~~
98 ~~in the state's general revenue fund after payment of premiums for surety bonds as provided in~~

99 ~~section 32.087,~~] shall be deposited in a special trust fund, which is hereby created, to be known
100 as the "Local Economic Development Sales Tax Trust Fund".

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

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

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

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

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

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

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

- 135 (2) Provision of training for job creation or retention;
- 136 (3) Provision of infrastructure and sites for industrial development or for public
- 137 infrastructure projects; and
- 138 (4) Refurbishing of existing structures and property relating to community development.

67.1303. 1. The governing body of any home rule city with more than one hundred
 2 fifty-one thousand five hundred but less than one hundred fifty-one thousand six hundred
 3 inhabitants, any home rule city with more than forty-five thousand five hundred but less than
 4 forty-five thousand nine hundred inhabitants and the governing body of any city within any
 5 county of the first classification with more than one hundred four thousand six hundred but less
 6 than one hundred four thousand seven hundred inhabitants and the governing body of any county
 7 of the third classification without a township form of government and with more than forty
 8 thousand eight hundred but less than forty thousand nine hundred inhabitants or any city within
 9 such county may impose, by order or ordinance, a sales tax on all retail sales made in the city or
 10 county which are subject to sales tax under ~~[chapter 144]~~ **sections 144.010 to 144.527**. In
 11 addition, the governing body of any county of the first classification with more than eighty-five
 12 thousand nine hundred but less than eighty-six thousand inhabitants or the governing body of any
 13 home rule city with more than seventy-three thousand but less than seventy-five thousand
 14 inhabitants may impose, by order or ordinance, a sales tax on all retail sales made in the city or
 15 county which are subject to sales tax under ~~[chapter 144]~~ **sections 144.010 to 144.527**. The tax
 16 authorized in this section shall not be more than one-half of one percent. The order or ordinance
 17 imposing the tax shall not become effective unless the governing body of the city or county
 18 submits to the voters of the city or county at a state general or primary election a proposal to
 19 authorize the governing body to impose a tax under this section. The tax authorized in this
 20 section shall be in addition to all other sales taxes imposed by law, and shall be stated separately
 21 from all other charges and taxes.

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

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

26 YES NO

27

28 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
 29 of the question, then the tax shall become effective ~~[on the first day of the second calendar~~
 30 ~~quarter following the calendar quarter in which the election was held]~~ **as provided by**
 31 **subsection 19 of section 32.087**. If a majority of the votes cast on the question by the qualified
 32 voters voting thereon are opposed to the question, then the tax shall not become effective unless

33 and until the question is resubmitted under this section to the qualified voters and such question
34 is approved by a majority of the qualified voters voting on the question, provided that no
35 proposal shall be resubmitted to the voters sooner than twelve months from the date of the
36 submission of the last proposal.

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

41 (1) Acquisition of land;

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

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

44 (4) Extension of streets;

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

46 (6) Marketing;

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

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

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

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

69 **dishonored checks and drafts deposited to the credit of such accounts. After one year has**
70 **elapsed from the date of expiration of the tax authorized by this section in such city or**
71 **county, the director of revenue shall remit the balance in the account to the city or county**
72 **and close the account of that city or county. The director of revenue shall notify each city**
73 **or county of each instance of any amount refunded or any check redeemed from receipts**
74 **due the city or county.**

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

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

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

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

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

89 (5) In each city, two members shall be appointed by the governing body of the county
90 in which the city is located. In each county, two members shall be appointed by the governing
91 body of the county. At the option of the members appointed by a city or county the members
92 who are appointed by the school boards and other taxing districts may serve on the board for a
93 term to coincide with the length of time an economic development project, plan, or designation
94 of an economic development area is considered for approval by the board, or for the definite
95 terms as provided in this subsection. If the members representing school districts and other
96 taxing districts are appointed for a term coinciding with the length of time an economic
97 development project, plan, or area is approved, such term shall terminate upon final approval of
98 the project, plan, or designation of the area by the governing body of the city or county. If any
99 school district or other taxing jurisdiction fails to appoint members of the board within thirty
100 days of receipt of written notice of a proposed economic development plan, economic
101 development project, or designation of an economic development area, the remaining members
102 may proceed to exercise the power of the board. Of the members first appointed by the city or
103 county, three shall be designated to serve for terms of two years, three shall be designated to
104 serve for a term of three years, and the remaining members shall be designated to serve for a term

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

108 [6-] 7. The board, subject to approval of the governing body of the city or county, shall
 109 develop economic development plans, economic development projects, or designations of an
 110 economic development area, and shall hold public hearings and provide notice of any such
 111 hearings. The board shall vote on all proposed economic development plans, economic
 112 development projects, or designations of an economic development area, and amendments
 113 thereto, within thirty days following completion of the hearing on any such plan, project, or
 114 designation, and shall make recommendations to the governing body within ninety days of the
 115 hearing concerning the adoption of or amendment to economic development plans, economic
 116 development projects, or designations of an economic development area.

117 [7-] 8. The board shall report at least annually to the governing body of the city or
 118 county on the use of the funds provided under this section and on the progress of any plan,
 119 project, or designation adopted under this section.

120 [8-] 9. The governing body of any city or county that has adopted the sales tax
 121 authorized in this section may submit the question of repeal of the tax to the voters on any date
 122 available for elections for the city or county. The ballot of submission shall be in substantially
 123 the following form:

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

127 YES NO

128
 129 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
 130 effective ~~[on December thirty first of the calendar year in which such repeal was approved]~~ **as**
 131 **provided by subsection 19 of section 32.087.** If a majority of the votes cast on the question by
 132 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this
 133 section shall remain effective until the question is resubmitted under this section to the qualified
 134 voters of the city or county, and the repeal is approved by a majority of the qualified voters
 135 voting on the question.

136 [9-] 10. Whenever the governing body of any city or county that has adopted the sales
 137 tax authorized in this section receives a petition, signed by ten percent of the registered voters
 138 of the city or county voting in the last gubernatorial election, calling for an election to repeal the
 139 sales tax imposed under this section, the governing body shall submit to the voters a proposal
 140 to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting

141 thereon are in favor of the repeal, that repeal shall become effective [~~on December thirty-first of~~
 142 ~~the calendar year in which such repeal was approved]~~ **as provided by subsection 19 of section**
 143 **32.087.** If a majority of the votes cast on the question by the qualified voters voting thereon are
 144 opposed to the repeal, then the tax shall remain effective until the question is resubmitted under
 145 this section to the qualified voters and the repeal is approved by a majority of the qualified voters
 146 voting on the question. **If the city or county abolishes the tax, the city or county shall notify**
 147 **the director of revenue of the action at least one hundred twenty days prior to the effective**
 148 **date of the repeal.**

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

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

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

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

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

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

18 YES NO

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

29 4. All sales taxes collected by the director of revenue under this section on behalf of any
30 county or municipality, ~~[less one percent for cost of collection which shall be deposited in the~~
31 ~~state's general revenue fund after payment of premiums for surety bonds as provided in section~~
32 ~~32.087,]~~ shall be deposited in a special trust fund, which is hereby created, to be known as the
33 "Local Option Economic Development Sales Tax Trust Fund".

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

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

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

49 8. If any county or municipality abolishes the tax, the city or county shall notify the
50 director of revenue of the action ~~[at least ninety days]~~ prior to the effective date of the repeal and
51 **the repeal shall be effective as provided by subsection 19 of section 32.087.** The director of
52 revenue may order retention in the trust fund, for a period of one year, of two percent of the
53 amount collected after receipt of such notice to cover possible refunds or overpayment of the tax
54 and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one
55 year has elapsed after the effective date of abolition of the tax in such city or county, the director

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

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

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

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

68 (a) Acquisition of land;

69 (b) Installation of infrastructure for industrial or business parks;

70 (c) Improvement of water and wastewater treatment capacity;

71 (d) Extension of streets;

72 (e) Public facilities directly related to economic development and job creation; and

73 (f) Providing matching dollars for state or federal grants relating to such long-term
74 projects.

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

77 (a) Marketing;

78 (b) Providing grants and loans to companies for job training, equipment acquisition, site
79 development, and infrastructures;

80 (c) Training programs to prepare workers for advanced technologies and high skill jobs;

81 (d) Legal and accounting expenses directly associated with the economic development
82 planning and preparation process;

83 (e) Developing value-added and export opportunities for Missouri agricultural products.

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

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

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

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

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

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

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

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

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

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

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

120 (4) If an economic development tax board established by a city is already in existence
121 on August 28, 2012, any increase in the number of members of the board shall be designated in
122 an order or ordinance. The four board members added to the board shall be appointed to a term
123 with an expiration coinciding with the expiration of the terms of the three board member
124 positions that were originally appointed to terms of two years. Thereafter, the additional

125 members appointed shall serve for a term of four years, except that all vacancies shall be filled
126 for unexpired terms in the same manner as were the additional appointments.

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

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

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

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

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

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

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

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

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

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

- 165 (a) Infrastructure improvements;
- 166 (b) Land and/or buildings;
- 167 (c) Machinery and equipment;
- 168 (d) Job training investments;
- 169 (e) Direct business incentives;
- 170 (f) Marketing;
- 171 (g) Administration and legal expenses; and
- 172 (h) Other expenditures.

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

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

180 YES

NO

181
 182 If a majority of the votes cast on the proposal are in favor of the repeal, that repeal shall become
 183 effective ~~[on December thirty-first of the calendar year in which such repeal was approved]~~ **as**
 184 **provided by subsection 19 of section 32.087.** If a majority of the votes cast on the question by
 185 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this
 186 section shall remain effective until the question is resubmitted under this section to the qualified
 187 voters of the city or county, and the repeal is approved by a majority of the qualified voters
 188 voting on the question.

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

197 to the repeal, then the tax shall remain effective until the question is resubmitted under this
 198 section to the qualified voters and the repeal is approved by a majority of the qualified voters
 199 voting on the question.

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

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

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

21 YES NO

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

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

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

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

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

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

48 ~~[8-]~~ **7.** All revenue received by the district from a sales and use tax imposed pursuant
49 to this section which is designated for a specific purpose shall be deposited into a special trust
50 fund and expended solely for such purpose. Upon the expiration of any sales and use tax adopted
51 pursuant to this section, all funds remaining in the special trust fund shall continue to be used
52 solely for the specific purpose designated in the resolution adopted by the qualified voters. Any
53 funds in such special trust fund which are not needed for current expenditures may be invested
54 by the board of directors pursuant to applicable laws relating to the investment of other district
55 funds.

56 ~~[9-]~~ **8.** A district may repeal by resolution any sales and use tax imposed pursuant to this
57 section before the expiration date of such sales and use tax unless the repeal of such sales and
58 use tax will impair the district's ability to repay any liabilities the district has incurred, moneys
59 the district has borrowed or obligation the district has issued to finance any improvements or
60 services rendered for the district.

61 ~~[10-]~~ **9.** Notwithstanding the provisions of chapter 115, an election for a district sales
62 and use tax under this section shall be conducted in accordance with the provisions of this
63 section.

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

67.1712. 1. The governing body of any county located within the proposed metropolitan
2 district is hereby authorized to impose by ordinance a one-tenth of one cent sales tax on all retail
3 sales subject to taxation pursuant to sections 144.010 to [~~144.525~~] **144.527** for the purpose of
4 funding the creation, operation and maintenance of a metropolitan park and recreation district.

5 2. In addition to the tax authorized in subsection 1 of this section, the governing body
6 of any county located within the metropolitan district as of January 1, 2012, is authorized to
7 impose by ordinance an incremental sales tax of up to three-sixteenths of one cent on all retail
8 sales subject to taxation under sections 144.010 to [~~144.525~~] **144.527** for the purpose of funding
9 the operation and maintenance of the metropolitan park and recreation district. Such incremental
10 sales tax shall not be implemented unless approved by the voters of the county with the largest
11 population within the district and at least one other such county under subsection 2 of section
12 67.1715.

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

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

67.1775. 1. The governing body of a city not within a county, or any county of this state
2 may, after voter approval under this section, levy a sales tax not to exceed one-quarter of a cent
3 in the county or city, or city not within a county, **on all retail sales made in the city or county**
4 **that are subject to sales tax under sections 144.010 to 144.527** for the purpose of providing
5 services described in section 210.861, including counseling, family support, and temporary
6 residential services to persons nineteen years of age or less. The question shall be submitted to
7 the qualified voters of the county or city, or city not within a county, at a county or city or state

8 general, primary or special election upon the motion of the governing body of the county or city,
 9 or city not within a county or upon the petition of eight percent of the qualified voters of the
 10 county or city, or city not within a county, determined on the basis of the number of votes cast
 11 for governor in such county at the last gubernatorial election held prior to the filing of the
 12 petition. The election officials of the county or city, or city not within a county, shall give legal
 13 notice as provided in chapter 115. The question shall be submitted in substantially the following
 14 form:

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

20 YES

NO

21

22 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
 23 of the question, then the ordinance or order and any amendments thereto shall be in effect ~~on~~
 24 ~~the first day of the second calendar quarter after the director receives notification of the local~~
 25 ~~sales tax] as provided by subsection 19 of section 32.087.~~ If a question receives less than the
 26 required majority, then the governing authority of the city or county, or city not within a county,
 27 shall have no power to impose the sales tax unless and until the governing authority of the city
 28 or county, or city not within a county, has submitted another question to authorize the imposition
 29 of the sales tax authorized by this section and such question is approved by the required majority
 30 of the qualified voters voting thereon. However, in no event shall a question under this section
 31 be submitted to the voters sooner than twelve months from the date of the last question under this
 32 section.

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

40 3. All sales taxes collected by the director of revenue under this section on behalf of any
 41 city or county, or city not within a county, ~~less one percent for the cost of collection, which shall~~
 42 ~~be deposited in the state's general revenue fund after payment of premiums for surety bonds as~~
 43 ~~provided in section 32.087,] shall be deposited with the state treasurer in a special fund, which~~

44 is hereby created, to be known as the "Community Children's Services Fund". ~~[The moneys in~~
45 ~~the city or county, or city not within a county, community children's services fund shall not be~~
46 ~~deemed to be state funds and shall not be commingled with any funds of the state.]~~ The director
47 of revenue shall keep accurate records of the amount of money in the fund which was collected
48 in each city or county, or city not within a county, imposing a sales tax under this section, and
49 the records shall be open to the inspection of officers of each city or county, or city not within
50 a county, and the general public. Not later than the tenth day of each month, the director of
51 revenue shall distribute all moneys deposited in the fund during the preceding month by
52 distributing to the city or county treasurer, or the treasurer of a city not within a county, or such
53 other officer as may be designated by a city or county ordinance or order, or ordinance or order
54 of a city not within a county, of each city or county, or city not within a county, imposing the tax
55 authorized by this section, the sum, as certified by the director of revenue, due the city or county.

56 4. The director of revenue may authorize the state treasurer to make refunds from the
57 amounts in the fund and credited to any city or county, or city not within a county, for erroneous
58 payments and overpayments made, and may redeem dishonored checks and drafts deposited to
59 the credit of such counties. Each city or county, or city not within a county, shall notify the
60 director of revenue ~~[at least ninety days]~~ prior to the effective date of the expiration of the sales
61 tax authorized by this section and **the repeal shall be effective as provided by subsection 19**
62 **of section 32.087.** The director of revenue may order retention in the fund, for a period of one
63 year, of two percent of the amount collected after receipt of such notice to cover possible refunds
64 or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit
65 of such accounts. After one year has elapsed after the date of expiration of the tax authorized
66 by this section in such city not within a county or such city or county, the director of revenue
67 shall remit the balance in the account to the city or county, or city not within a county, and close
68 the account of that city or county, or city not within a county. The director of revenue shall
69 notify each city or county, or city not within a county, of each instance of any amount refunded
70 or any check redeemed from receipts due the city or county.

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

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

67.1959. 1. The board, by a majority vote, may submit to the residents of such district
2 a tax of not more than one percent on all retail sales, except sales of ~~[food as defined in section~~

3 ~~144.014, sales of~~ new or used motor vehicles, trailers, boats, or other outboard motors~~], all~~
 4 ~~utilities, telephone and wireless services, and sales of funeral services,~~ made **on or after**
 5 **January 1, 2022**, within the district which are subject to taxation pursuant to the provisions of
 6 sections 144.010 to ~~[144.525]~~ **144.527**. Upon the written request of the board to the election
 7 authority of the county in which a majority of the area of the district is situated, such election
 8 authority shall submit a proposition to the residents of such district at a municipal or statewide
 9 primary or general election, or at a special election called for that purpose. Such election
 10 authority shall give legal notice as provided in chapter 115.

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

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

15 YES NO

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

18
 19 If a majority of the votes cast on the proposal by the qualified voters of the proposed district
 20 voting thereon are in favor of the proposal, then the order shall become effective ~~[on the first day~~
 21 ~~of the second calendar quarter after the director of revenue receives notice of adoption of the tax]~~
 22 **as provided in subsection 19 of section 32.087**. If the proposal receives less than the required
 23 majority, then the board shall have no power to impose the sales tax authorized pursuant to this
 24 section unless and until the board shall again have submitted another proposal to authorize the
 25 board to impose the sales tax authorized by this section and such proposal is approved by the
 26 required majority of the qualified voters of the district.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

45 (3) The name of the proposed district.

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

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

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

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

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

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

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

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

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

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

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

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

72 (3) The name of the district;

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

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

76 7. A district established pursuant to this section may, at a general, primary, or special
77 election, submit to the qualified voters within the district boundaries a sales tax of one-fourth of
78 one percent, for a period not to exceed twenty-five years, on all retail sales within the district,
79 which are subject to taxation pursuant to sections 144.010 to ~~144.525~~ **144.527**, to fund the
80 acquisition, construction, maintenance, operation, improvement, and promotion of an exhibition

81 center and recreational facilities. The ballot of submission shall be in substantially the following
82 form:

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

87 YES NO

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

90

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

103 8. There is hereby created a board of trustees to administer any district created and the
104 expenditure of revenue generated pursuant to this section consisting of four individuals to
105 represent each county approving the district, as provided in this subsection. The governing body
106 of each county located within the district, upon approval of that county's sales tax proposal, shall
107 appoint four members to the board of trustees; at least one shall be an owner of a nonlodging
108 business located within the taxing district, or their designee, at least one shall be an owner of a
109 lodging facility located within the district, or their designee, and all members shall reside in the
110 district except that one nonlodging business owner, or their designee, and one lodging facility
111 owner, or their designee, may reside outside the district. Each trustee shall be at least twenty-five
112 years of age and a resident of this state. Of the initial trustees appointed from each county, two
113 shall hold office for two years, and two shall hold office for four years. Trustees appointed after
114 expiration of the initial terms shall be appointed to a four-year term by the governing body of the
115 county the trustee represents, with the initially appointed trustee to remain in office until a
116 successor is appointed, and shall take office upon being appointed. Each trustee may be

117 reappointed. Vacancies shall be filled in the same manner in which the trustee vacating the
118 office was originally appointed. The trustees shall not receive compensation for their services,
119 but may be reimbursed for their actual and necessary expenses. The board shall elect a chair and
120 other officers necessary for its membership. Trustees may be removed if:

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

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

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

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

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

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

136 (4) To borrow money and incur indebtedness and evidence the same by certificates,
137 notes, or debentures, to issue bonds and use any one or more lawful funding methods the district
138 may obtain for its purposes at such rates of interest as the district may determine. Any bonds,
139 notes, and other obligations issued or delivered by the district may be secured by mortgage,
140 pledge, or deed of trust of any or all of the property and income of the district. Every issue of
141 such bonds, notes, or other obligations shall be payable out of property and revenues of the
142 district and may be further secured by other property of the district, which may be pledged,
143 assigned, mortgaged, or a security interest granted for such payment, without preference or
144 priority of the first bonds issued, subject to any agreement with the holders of any other bonds
145 pledging any specified property or revenues. Such bonds, notes, or other obligations shall be
146 authorized by resolution of the district board, and shall bear such date or dates, and shall mature
147 at such time or times, but not in excess of thirty years, as the resolution shall specify. Such
148 bonds, notes, or other obligations shall be in such denomination, bear interest at such rate or
149 rates, be in such form, either coupon or registered, be issued as current interest bonds, compound
150 interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such
151 manner, be payable in such place or places, and be subject to redemption as such resolution may
152 provide, notwithstanding section 108.170. The bonds, notes, or other obligations may be sold

153 at either public or private sale, at such interest rates, and at such price or prices as the district
154 shall determine;

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

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

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

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

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

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

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

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

189 district for erroneous payments and overpayments made, and may redeem dishonored checks and
190 drafts deposited to the credit of the district.

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

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

201 ~~[12.]~~ 13. Any sales tax imposed pursuant to this section shall not extend past the initial
202 term approved by the voters unless an extension of the sales tax is submitted to and approved by
203 the qualified voters in each county in the manner provided in this section. Each extension of the
204 sales tax shall be for a period not to exceed twenty years. The ballot of submission for the
205 extension shall be in substantially the following form:

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

210 YES NO

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

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

219 ~~[13.]~~ 14. Once the sales tax authorized by this section is abolished or terminated by any
220 means, all funds remaining in the trust fund shall be used solely for the purposes approved in the
221 ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while
222 the district has any financing or other obligations outstanding; provided that any new financing,
223 debt, or other obligation or any restructuring or refinancing of an existing debt or obligation
224 incurred more than ten years after voter approval of the sales tax provided in this section or more

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

240 ~~[14.]~~ **15.** In the event that the district is dissolved or terminated by any means, the
241 governing bodies of the counties in the district shall appoint a person to act as trustee for the
242 district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall
243 take and subscribe an oath to faithfully discharge the duties of the office, and shall give bond
244 with sufficient security, approved by the governing bodies of the counties, to the use of the
245 dissolved or terminated district, for the faithful discharge of duties. The trustee shall have and
246 exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining
247 obligations of the district, shall pay over to the county treasurer of each county in the district and
248 take receipt for all remaining moneys in amounts based on the ratio the levy of each county bears
249 to the total levy for the district in the previous three years or since the establishment of the
250 district, whichever time period is shorter. Upon payment to the county treasurers, the trustee
251 shall deliver to the clerk of the governing body of any county in the district all books, papers,
252 records, and deeds belonging to the dissolved district.

67.2030. 1. The governing authority of any city of the fourth classification with more
2 than one thousand six hundred but less than one thousand seven hundred inhabitants and located
3 in any county of the first classification with more than seventy-three thousand seven hundred but
4 less than seventy-three thousand eight hundred inhabitants is hereby authorized to impose, by
5 ordinance or order, a sales tax in the amount not to exceed one-half of one percent on all retail
6 sales made in such city which are subject to taxation pursuant to sections 144.010 to ~~[144.525]~~
7 **144.527** for the promotion of tourism in such city. The tax authorized by this section shall be
8 in addition to any and all other sales taxes allowed by law, except that no ordinance or order

9 imposing a sales tax pursuant to this section shall be effective unless the governing authority of
 10 the city submits to the qualified voters of the city, at any municipal or state general, primary, or
 11 special election, a proposal to authorize the governing authority of the city to impose a tax.

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

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

15 YES

NO

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

18

19 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 20 of the proposal, then the ordinance or order and any amendments thereto shall be in effect ~~on~~
 21 ~~the first day of the first calendar quarter immediately following notification to the director of the~~
 22 ~~department of revenue of the election approving the proposal]~~ **as provided by subsection 19 of**
 23 **section 32.087.** If a proposal receives less than the required majority, then the governing
 24 authority of the city shall have no power to impose the sales tax unless and until the governing
 25 authority of the city has submitted another proposal to authorize the imposition of the sales tax
 26 authorized by this section and such proposal is approved by the required majority of the qualified
 27 voters voting thereon. However, in no event shall a proposal pursuant to this section be
 28 submitted to the voters sooner than twelve months from the date of the last proposal pursuant
 29 to this section.

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

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

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

43 ~~_____ 4. If a tax is imposed by a city pursuant to this section, the city may collect a penalty of~~
 44 ~~one percent and interest not to exceed two percent per month on unpaid taxes which shall be~~

45 ~~considered delinquent thirty days after the last day of each quarter]~~ **After the effective date of**
 46 **any tax imposed under the provisions of this section, the director of revenue shall perform**
 47 **all functions incident to the administration, collection, enforcement, and operation of the**
 48 **tax and collect, in addition to the sales tax for the state of Missouri, the additional tax**
 49 **authorized under the authority of this section. The tax imposed under this section and the**
 50 **tax imposed under the sales tax law of the state of Missouri shall be collected together and**
 51 **reported upon such forms and under such administrative rules and regulations as may be**
 52 **prescribed by the director of revenue.**

53 ~~[5-]~~ 4. (1) The governing authority of any city that has adopted any sales tax pursuant
 54 to this section shall, upon filing of a petition calling for the repeal of such sales tax signed by at
 55 least ten percent of the qualified voters in the city, submit the question of repeal of the sales tax
 56 to the qualified voters at any primary or general election. The ballot of submission shall be in
 57 substantially the following form:

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

61 YES NO

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

65 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
 66 effective ~~[on December thirty first of the calendar year in which such repeal was approved]~~ **as**
 67 **provided by subsection 19 of section 32.087. If the city or county abolishes the tax, the city**
 68 **or county shall notify the director of revenue of the action prior to the effective date of the**
 69 **repeal.**

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

75 (3) The governing authority of a city repealing a tax pursuant to this section shall notify
 76 the director of revenue of the action ~~[at least forty five days before]~~ **prior to** the effective date
 77 of the repeal and the **repeal shall be effective as provided by subsection 19 of section 32.087.**
 78 **The** director of revenue may order retention in any trust fund created in the state treasury
 79 associated with the tax, for a period of one year, of two percent of the amount collected after
 80 receipt of such notice to cover refunds or overpayment of the tax and to redeem dishonored

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

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

96 ~~[6.]~~ 5. Except as modified in this section, all provisions of sections 32.085 ~~[and]~~ to
97 32.087 shall apply to the tax imposed pursuant to this section.

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

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

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

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

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

17 4. For those subdistricts which contain no registered voters, the property owners who
18 collectively own one or more parcels of real estate comprising more than half of the land situated
19 in each subdistrict shall meet and shall elect a representative to serve upon the board of directors.

20 The clerk of the city, town, or village in which the petition was filed shall, unless waived in
21 writing by all property owners in the subdistrict, give notice by causing publication to be made
22 once a week for two consecutive weeks in a newspaper of general circulation in the county, the
23 last publication of which shall be at least ten days before the day of the meeting required by this
24 section, to call a meeting of the owners of real property within the subdistrict at a day and hour
25 specified in a public place in the city, town, or village in which the petition was filed for the
26 purpose of electing members of the board of directors.

27 5. The property owners, when assembled, shall organize by the election of a temporary
28 chairman and secretary of the meeting who shall conduct the election. An election shall be
29 conducted for each subdistrict, with the eligible property owners voting in that subdistrict. At
30 the election, each acre of real property within the subdistrict shall represent one share, and each
31 owner, including corporations and other entities, may have one vote in person or for every acre
32 of real property owned by such person within the subdistrict. Each voter which is not an
33 individual shall determine how to cast its vote as provided for in its articles of incorporation,
34 articles of organization, articles of partnership, bylaws, or other document which sets forth an
35 appropriate mechanism for the determination of the entity's vote. If a voter has no such
36 mechanism, then its vote shall be cast as determined by a majority of the persons who run the
37 day-to-day affairs of the voter. The results of the meeting shall be certified by the temporary
38 chairman and secretary to the municipal clerk if the district is established by a municipality
39 described in this section, or to the circuit clerk if the district is established by a circuit court.

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

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

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

53 (1) The power to fund, promote and provide educational, civic, musical, theatrical,
54 cultural, concerts, lecture series, and related or similar entertainment events or activities, and

55 fund, promote, plan, design, construct, improve, maintain, and operate public improvements,
56 transportation projects, and related facilities within the district;

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

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

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

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

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

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

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

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

77 15. In addition to all other powers granted by sections 67.2500 to 67.2530, the district
78 shall have the following general powers:

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

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

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

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

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

91 (6) To collect taxes and other revenues;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

127 (6) May be sold at either public or private sale, at such interest rates, and at such price
128 or prices as the district shall determine.

129

130 The provisions of this subsection are applicable to the district notwithstanding the provisions of
131 section 108.170.

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

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

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

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

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

38 ~~6.]~~ **4.** All revenue received by a district from the sales tax authorized by this section shall
39 be deposited in a special trust fund and shall be used solely for the purposes of the district. Any
40 funds in such special trust fund which are not needed for the district's current expenditures may
41 be invested by the district board of directors in accordance with applicable laws relating to the
42 investment of other district funds.

43 ~~7.]~~ **5.** The sales tax may be imposed at a rate of up to one-half of one percent on the
44 receipts from the sale at retail of all ~~[tangible personal property or taxable services]~~ **sales** at retail
45 within the district adopting such tax, if such property and services are subject to taxation by the
46 state of Missouri pursuant to the provisions of sections 144.010 to ~~[144.525]~~ **144.527**. Any
47 district sales tax imposed pursuant to this section shall be imposed at a rate that shall be uniform
48 throughout the subdistricts approving the sales tax.

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

55 ~~9. (1) On and after the effective date of any sales tax imposed pursuant to this section,~~
56 ~~the district shall perform all functions incident to the administration, collection, enforcement, and~~
57 ~~operation of the tax. The sales tax imposed pursuant to this section shall be collected and~~
58 ~~reported upon such forms and under such administrative rules and regulations as may be~~
59 ~~prescribed by the district.~~

60 ~~(2)]~~

61 **6.** After the effective date of any tax imposed under the provisions of this section,
62 the director of revenue shall perform all functions incident to the administration,
63 collection, enforcement, and operation of the tax and collect, in addition to the sales tax for
64 the state of Missouri, the additional tax authorized under the authority of this section. The
65 tax imposed under this section and the tax imposed under the sales tax law of the state of
66 Missouri shall be collected together and reported upon such forms and under such
67 administrative rules and regulations as may be prescribed by the director of revenue.

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

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

78 ~~10. (1) All applicable provisions contained in sections 144.010 to 144.525 governing~~
79 ~~the state sales tax, sections 32.085 and 32.087, and section 32.057, the uniform confidentiality~~
80 ~~provision, shall apply to the collection of the tax imposed by this section, except as modified in~~
81 ~~this section.~~

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

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

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

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

96 ~~(6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all~~
97 ~~retail sales shall be deemed to be consummated at the place of business of the retailer unless the~~
98 ~~tangible personal property sold is delivered by the retailer or the retailer's agent to an out-of-state~~
99 ~~destination or to a common carrier for delivery to an out-of-state destination. In the event a~~
100 ~~retailer has more than one place of business in this state which participates in the sale, the sale~~
101 ~~shall be deemed to be consummated at the place of business of the retailer where the initial order~~
102 ~~for the tangible personal property is taken, even though the order must be forwarded elsewhere~~

103 ~~for acceptance, approval of credit, shipment, or billing. A sale by a retailer's employee shall be~~
 104 ~~deemed to be consummated at the place of business from which the employee works.~~

105 ~~_____~~ (7) 8. Subsequent to the initial approval by the voters and implementation of a sales tax
 106 in the district, the rate of the sales tax may be increased, but not to exceed a rate of one-half of
 107 one percent on retail sales **made in the district that are subject to sales tax under sections**
 108 **144.010 to 144.527** as provided in this subsection. The election shall be conducted in
 109 accordance with section 67.2520; provided, however, that the district board of directors may
 110 place the question of the increase of the sales tax before the voters of the district by resolution,
 111 and the municipal clerk of the city, town, or village which originally conducted the incorporation
 112 of the district, or the circuit clerk of the court which originally conducted the incorporation of
 113 the district, shall conduct the subsequent election. In subsequent elections, the election judges
 114 shall certify the election results to the district board of directors. The ballot of submission shall
 115 be in substantially the following form:

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

119 YES NO

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

122

123 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon
 124 are in favor of the increase, the increase shall become effective ~~[December thirty-first of the~~
 125 ~~calendar year in which such increase was approved]~~ **as provided by subsection 19 of section**
 126 **32.087.**

127 ~~[[1]]~~ 9. (1) There shall not be any election as provided for in this section while the
 128 district has any financing or other obligations outstanding.

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

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

136 YES NO

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

139

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

147 (3) If a majority of the votes cast on the proposal by the qualified voters of the district
 148 voting thereon are in favor of repeal, that repeal shall become effective ~~[December thirty-first~~
 149 ~~of the calendar year in which such repeal was approved or after the repayment of the district's~~
 150 ~~indebtedness, whichever occurs later]~~ **as provided by subsection 19 of section 32.087. If the**
 151 **district abolishes the tax, the district shall notify the director of revenue of the action prior**
 152 **to the effective date of the repeal and the repeal shall be effective as provided by subsection**
 153 **19 of section 32.087.**

154 ~~[42.]~~ **10.** (1) At such time as the board of directors of the district determines that further
 155 operation of the district is not in the best interests of the inhabitants of the district, and that the
 156 district should dissolve, the board shall submit for a vote in an election held throughout the
 157 district the question of whether the district should be abolished. The question shall be submitted
 158 in substantially the following form:

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

160 YES NO

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

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

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

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

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

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

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

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

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

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

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

94.578. 1. In addition to the sales tax authorized in section 94.577, the governing body
2 of any home rule city with more than one hundred fifty-one thousand five hundred but less than
3 one hundred fifty-one thousand six hundred inhabitants is hereby authorized to impose, by order
4 or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax
5 under ~~[chapter 144]~~ **sections 144.010 to 144.527**. The tax authorized in this section may be
6 imposed at a rate of one-eighth, one-fourth, three-eighths, or one-half of one percent, but shall
7 not exceed one-half of one percent, shall not be imposed for longer than three years, and shall
8 be imposed solely for the purpose of funding the construction, operation, and maintenance of
9 capital improvements in the city's center city. The governing body may issue bonds for the
10 funding of such capital improvements, which will be retired by the revenues received from the
11 sales tax authorized by this section. The order or ordinance shall not become effective unless
12 the governing body of the city submits to the voters residing within the city at a state or
13 municipal general, primary, or special election a proposal to authorize the governing body of the

14 city to impose a tax under this section. The tax authorized in this section shall be in addition to
 15 all other sales taxes imposed by law, and shall be stated separately from all other charges and
 16 taxes.

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

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

23 YES NO

24
 25 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
 26 of the question, then the tax shall become effective ~~[on the first day of the second calendar~~
 27 ~~quarter after the director of revenue receives notice of the adoption of the sales tax]~~ **as provided**
 28 **by subsection 19 of section 32.087.** If a majority of the votes cast on the question by the
 29 qualified voters voting thereon are opposed to the question, then the tax shall not become
 30 effective unless and until the question is resubmitted under this section to the qualified voters
 31 and such question is approved by a majority of the qualified voters voting on the question. In
 32 no case shall a tax be resubmitted to the qualified voters of the city sooner than twelve months
 33 from the date of the proposal under this section.

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

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

50 date of abolition of the tax in such city, the director of revenue shall remit the balance in the
 51 account to the city and close the account of that city. The director of revenue shall notify each
 52 city of each instance of any amount refunded.

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

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

59 YES NO

60

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

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

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

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

3 2. The sales tax may be imposed at a rate not to exceed one-half of one percent on ~~the~~
 4 ~~receipts from the sale at] all retail [of all tangible personal property or taxable services at retail]~~

5 **sales** within any city adopting such tax, if such property and services are subject to taxation by
6 the state of Missouri under the provisions of sections 144.010 to [144.525] **144.527**.

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

18 4. ~~[If the boundaries of a city in which such sales tax has been imposed shall thereafter~~
19 ~~be changed or altered, the city or county clerk shall forward to the director of revenue by United~~
20 ~~States registered mail or certified mail a certified copy of the ordinance adding or detaching~~
21 ~~territory from the city. The ordinance shall reflect the effective date thereof, and shall be~~
22 ~~accompanied by a map of the city clearly showing the territory added thereto or detached~~
23 ~~therefrom. Upon receipt of the ordinance and map, the tax imposed by sections 94.600 to 94.655~~
24 ~~shall be effective in the added territory or abolished in the detached territory on the effective date~~
25 ~~of the change of the city boundary]~~ **Except as modified by this section, all provisions of**
26 **sections 32.085 to 32.087 shall apply to the tax imposed under this section.**

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

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

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

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

15

 YES NO

16

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

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

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

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

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

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

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

94.705. 1. Any city may by a majority vote of its governing body impose a sales tax **on**
 2 **all retail sales made in the city that are subject to sales tax under sections 144.010 to**
 3 **144.527** for transportation purposes enumerated in sections 94.700 to 94.755, and issue bonds
 4 for transportation purposes which shall be retired by the revenues received from the sales tax
 5 authorized by this section. The tax authorized by this section shall be in addition to any and all
 6 other sales taxes allowed by law. No ordinance imposing a sales tax pursuant to the provisions
 7 of this section shall become effective unless the council or other governing body submits to the
 8 voters of the city, at a city or state general, primary, or special election, a proposal to authorize
 9 the council or other governing body of the city to impose such a sales tax and, if such tax is to
 10 be used to retire bonds authorized pursuant to this section, to authorize such bonds and their
 11 retirement by such tax; except that no vote shall be required in any city that imposed and
 12 collected such tax under sections 94.600 to 94.655, before January 5, 1984. The ballot of the
 13 submission shall contain, but is not limited to, the following language:

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

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

18 YES

NO

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

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

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

26 YES NO

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

29

30 If a majority of the votes cast on the proposal, provided in subdivision (1) of this subsection, by
 31 the qualified voters voting thereon are in favor of the proposal, then the ordinance and any
 32 amendments thereto shall be in effect **as provided by subsection 19 of section 32.087**. If the
 33 four-sevenths majority of the votes, as required by the Missouri Constitution, Article VI, Section
 34 26, cast on the proposal, provided in subdivision (2) of this subsection to issue bonds and impose
 35 a sales tax to retire such bonds, by the qualified voters voting thereon are in favor of the
 36 proposal, then the ordinance and any amendments thereto shall be in effect **as provided by**
 37 **subsection 19 of section 32.087**. If a majority of the votes cast on the proposal, as provided in
 38 subdivision (1) of this subsection, by the qualified voters voting thereon are opposed to the
 39 proposal, then the council or other governing body of the city shall have no power to impose the
 40 tax authorized in subdivision (1) of this subsection unless and until the council or other
 41 governing body of the city submits another proposal to authorize the council or other governing
 42 body of the city to impose the tax and such proposal is approved by a majority of the qualified
 43 voters voting thereon. If more than three-sevenths of the votes cast by the qualified voters voting
 44 thereon are opposed to the proposal, as provided in subdivision (2) of this subsection to issue
 45 bonds and impose a sales tax to retire such bonds, then the council or other governing body of
 46 the city shall have no power to issue any bonds or to impose the tax authorized in subdivision
 47 (2) of this subsection unless and until the council or other governing body of the city submits
 48 another proposal to authorize the council or other governing body of the city to issue such bonds
 49 or impose the tax to retire such bonds and such proposal is approved by four-sevenths of the
 50 qualified voters voting thereon.

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

54 is located within such first class county, in the event such a first class county imposes a sales tax
55 under the provisions of sections 94.600 to 94.655.

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

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

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

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

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

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

4 (1) **"Department", the department of revenue;**

5 (2) **"Eligible taxpayer", a resident individual with a filing status of single, head of**
6 **household, widowed, or married filing combined who is subject to the tax imposed under**
7 **chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265, and**
8 **who is allowed a federal earned income tax credit under 26 U.S.C. Section 32, as amended;**

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

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

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

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

32 **6. The director of the department may promulgate rules and regulations to**
33 **administer the provisions of this section. Any rule or portion of a rule, as that term is**
34 **defined in section 536.010, that is created under the authority delegated in this section shall**
35 **become effective only if it complies with and is subject to all of the provisions of chapter**
36 **536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable, and**
37 **if any of the powers vested with the general assembly pursuant to chapter 536 to review,**
38 **to delay the effective date, or to disapprove and annul a rule are subsequently held**
39 **unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted**
40 **after August 28, 2020, shall be invalid and void.**

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

43 **8. Under section 23.253 of the Missouri sunset act:**

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

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

50 **(3) This section shall terminate on September first of the calendar year immediately**
51 **following the calendar year in which the provisions of this section are sunset.**

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

4 (1) Every corporation, association, joint stock company, and joint stock association
5 organized, authorized, or existing under the laws of this state, and every corporation, association,
6 joint stock company, and joint stock association, licensed to do business in this state, or doing
7 business in this state, and not organized, authorized, or existing under the laws of this state, or
8 by any receiver in charge of the property of any such corporation, association, joint stock
9 company or joint stock association;

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

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

17 (b) **Does not directly operate aircraft; and**

18 (c) **Is affiliated with an airline;**

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

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

24 2. The tax on corporations provided in subsection 1 of section 143.431 and section
25 143.071 shall not apply to:

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

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

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

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

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

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

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

7 (2) "Business" includes any activity engaged in by any person, or caused to be engaged
8 in by him, with the object of gain, benefit or advantage, either direct or indirect, and the
9 classification of which business is of such character as to be subject to the terms of sections
10 144.010 to 144.525. A person is "engaging in business" in this state for purposes of sections
11 144.010 to 144.525 if such person engages in business activities within this state or maintains
12 a place of business in this state under **the provisions of subsections 1 to 5 of section [144.605]**
13 **144.612**. The isolated or occasional sale of tangible personal property, service, substance, or
14 thing, by a person not engaged in such business, does not constitute engaging in business within
15 the meaning of [~~sections 144.010 to 144.525~~] **this chapter** unless the total amount of the gross
16 receipts from such sales, exclusive of receipts from the sale of tangible personal property by
17 persons which property is sold in the course of the partial or complete liquidation of a household,
18 farm or nonbusiness enterprise, exceeds three thousand dollars in any calendar year. The
19 provisions of this subdivision shall not be construed to make any sale of property which is
20 exempt from sales tax or use tax on June 1, 1977, subject to that tax thereafter;

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

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

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

31 [(4)] (6) "Gross receipts", except as provided in section 144.012, means the total amount
32 of the sale price of the sales at retail including any services other than charges incident to the
33 extension of credit that are a part of such sales made by the businesses herein referred to, capable
34 of being valued in money, whether received in money or otherwise; except that, the term gross
35 receipts shall not include the sale price of property returned by customers when the full sale price
36 thereof is refunded either in cash or by credit. In determining any tax due under [~~sections~~
37 ~~144.010 to 144.525~~] **this chapter** on the gross receipts, charges incident to the extension of
38 credit shall be specifically exempted. For the purposes of [~~sections 144.010 to 144.525~~] **this**
39 **chapter** the total amount of the sale price above mentioned shall be deemed to be the amount

40 received. It shall also include the lease or rental consideration where the right to continuous
41 possession or use of any article of tangible personal property is granted under a lease or contract
42 and such transfer of possession would be taxable if outright sale were made and, in such cases,
43 the same shall be taxable as if outright sale were made and considered as a sale of such article,
44 and the tax shall be computed and paid by the lessee upon the rentals paid. The term gross
45 receipts shall not include usual and customary delivery charges that are stated separately from
46 the sale price;

47 ~~[(5)]~~ (7) "Instructional class", includes any class, lesson, or instruction intended or used
48 for teaching;

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

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

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

61 ~~[(6)]~~ (11) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not limited
62 to, ostrich and emu, aquatic products as described in section 277.024, llamas, alpaca, buffalo,
63 bison, elk documented as obtained from a legal source and not from the wild, goats, horses, other
64 equine, honey bees, or rabbits raised in confinement for human consumption;

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

69 ~~[(7)]~~ (13) "Motor vehicle leasing company" ~~[shall be]~~, a company obtaining a permit
70 from the director of revenue to operate as a motor vehicle leasing company. Not all persons
71 renting or leasing trailers or motor vehicles need to obtain such a permit; however, no person
72 failing to obtain such a permit may avail itself of the optional tax provisions of subsection 5 of
73 section 144.070, as hereinafter provided;

74 ~~[(8)]~~ (14) "Person" includes any individual, firm, copartnership, joint adventure,
75 association, corporation, municipal or private, and whether organized for profit or not, state,

76 county, political subdivision, state department, commission, board, bureau or agency, ~~[except~~
77 ~~the state transportation department,]~~ estate, trust, business trust, receiver or trustee appointed by
78 the state or federal court, syndicate, or any other group or combination acting as a unit, and the
79 plural as well as the singular number, **or any other legal entity**;

80 ~~[(9)]~~ **(15)** "Product which is intended to be sold ultimately for final use or consumption"
81 ~~[means]~~ , tangible personal property, or any service that is subject to state or local sales or use
82 taxes, or any tax that is substantially equivalent thereto, in this state or any other state;

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

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

88 ~~[(10)]~~ **(18)** "Purchaser" ~~[means]~~ , a person who purchases tangible personal property or
89 to whom are rendered services, receipts from which are taxable under ~~[sections 144.010 to~~
90 ~~144.525]~~ **this chapter**;

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

98 ~~[(11)]~~ **(20)** "Research or experimentation activities" ~~[are]~~ , the development of an
99 experimental or pilot model, plant process, formula, invention or similar property, and the
100 improvement of existing property of such type. Research or experimentation activities do not
101 include activities such as ordinary testing or inspection of materials or products for quality
102 control, efficiency surveys, advertising promotions or research in connection with literary,
103 historical or similar projects;

104 ~~[(12)]~~ **(21)** "Sale" or "sales" includes installment and credit sales, and the exchange of
105 properties as well as the sale thereof for money, every closed transaction constituting a sale, and
106 means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means
107 whatsoever, of tangible personal property for valuable consideration and the rendering,
108 furnishing or selling for a valuable consideration any of the substances, things and services
109 herein designated and defined as taxable under the ~~[terms of sections 144.010 to 144.525]~~
110 **provisions of this chapter**;

111 ~~[(13)]~~ **(22)** "Sale at retail" ~~[means]~~ , any transfer made by any person engaged in
112 business as defined herein of the ownership of, or title to, tangible personal property to the
113 purchaser, for use or consumption and not for resale in any form as tangible personal property,
114 for a valuable consideration; except that, for the purposes of sections 144.010 to 144.525 and the
115 tax imposed thereby: (i) purchases of tangible personal property made by duly licensed
116 physicians, dentists, optometrists and veterinarians and used in the practice of their professions
117 shall be deemed to be purchases for use or consumption and not for resale; and (ii) the selling
118 of computer printouts, computer output or microfilm or microfiche and computer-assisted photo
119 compositions to a purchaser to enable the purchaser to obtain for his or her own use the desired
120 information contained in such computer printouts, computer output on microfilm or microfiche
121 and computer-assisted photo compositions shall be considered as the sale of a service and not
122 as the sale of tangible personal property. Where necessary to conform to the context of ~~[sections~~
123 ~~144.010 to 144.525]~~ **this chapter** and the tax imposed thereby, the term sale at retail shall be
124 construed to embrace:

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

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

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

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

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

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

142 ~~[(14)]~~ **(23)** "Seller" ~~[means]~~ , a person selling or furnishing tangible personal property
143 or rendering services, on the receipts from which a tax is imposed pursuant to section 144.020;

144 **(24) "Selling agent", every person acting as a representative of a principal, if such**
145 **principal is not registered with the director of revenue of the state of Missouri for the**
146 **collection of the taxes imposed under this chapter, and who receives compensation by**

147 **reason of the sale of tangible personal property of the principal, if such property is to be**
148 **stored, used, or consumed in this state;**

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

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

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

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

159 [~~(16)~~] **(28) "Telecommunications service", for the purpose of this chapter, the**
160 **transmission of information by wire, radio, optical cable, coaxial cable, electronic impulses, or**
161 **other similar means. As used in this definition, "information" means knowledge or intelligence**
162 **represented by any form of writing, signs, signals, pictures, sounds, or any other symbols.**
163 **Telecommunications service does not include the following if such services are separately stated**
164 **on the customer's bill or on records of the seller maintained in the ordinary course of business:**

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

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

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

171 (d) Cable or satellite television or music services;

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

176 **(30) "Vendor", every person engaged in making sales of tangible personal property**
177 **by mail order, by advertising, by agent, or by peddling tangible personal property, or**
178 **soliciting or taking orders for sales of tangible personal property, for storage, use, or**
179 **consumption in this state; all salesmen, solicitors, hawkers, representatives, consignees,**
180 **peddlers, or canvassers, as agents of the dealers, distributors, consignors, supervisors,**
181 **principals, or employers under whom they operate or from whom they obtain the tangible**
182 **personal property sold by them; every person who maintains a place of business in this**

183 **state, maintains a stock of goods in this state, or engages in business activities within this**
184 **state; and every person who engages in this state in the business of acting as a selling agent**
185 **for persons not otherwise vendors as defined in this subdivision. Regardless of whether**
186 **a person is making sales on his or her own behalf or on behalf of the dealers, distributors,**
187 **consignors, supervisors, principals, or employers, he or she shall be regarded as a vendor**
188 **and the dealers, distributors, consignors, supervisors, principals, or employers shall also**
189 **be regarded as vendors for the purposes of sections 144.600 to 144.745.**

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

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

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

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

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

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

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

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

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

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

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

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

26 (10) The purchase by persons operating eating or food service establishments, of items
27 of a nonreusable nature which are furnished to the customers of such establishments with or in
28 conjunction with the retail sales of their food or beverage. Such items shall include, but not be
29 limited to, wrapping or packaging materials and nonreusable paper, wood, plastic and aluminum
30 articles such as containers, trays, napkins, dishes, silverware, cups, bags, boxes, straws, sticks
31 and toothpicks;

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

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

38 (a) A transfer which involves the delivery of the document known as the "Manufacturer's
39 Statement of Origin" to a person other than a manufactured home dealer, as defined in section
40 700.010, for purposes of allowing such person to obtain a title to the manufactured home from
41 the department of revenue of this state or the appropriate agency or officer of any other state;

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

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

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

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

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

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

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

144.014. 1. Notwithstanding other provisions of law to the contrary, beginning October
2 1, 1997, the tax levied and imposed [~~pursuant to sections 144.010 to 144.525 and sections~~
3 ~~144.600 to 144.746~~] **under this chapter** on all retail sales of food shall be at the rate of one
4 percent. The revenue derived from the one percent rate pursuant to this section shall be
5 deposited by the state treasurer in the school district trust fund and shall be distributed as
6 provided in section 144.701.

7 2. For the purposes of this section, the term "food" shall include only those products and
8 types of food for which food stamps may be redeemed pursuant to the provisions of the Federal
9 Food Stamp Program as contained in 7 U.S.C. Section 2012, as that section now reads or as it
10 may be amended hereafter, and shall include food dispensed by or through vending machines.
11 For the purpose of this section, except for vending machine sales, the term "food" shall not
12 include food or drink sold by any establishment where the gross receipts derived from the sale
13 of food prepared by such establishment for immediate consumption on or off the premises of the
14 establishment constitutes more than eighty percent of the total gross receipts of that
15 establishment, regardless of whether such prepared food is consumed on the premises of that
16 establishment, including, but not limited to, sales of food by any restaurant, fast food restaurant,
17 delicatessen, eating house, or café.

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

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

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

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

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

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

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

41 (d) The director of revenue may promulgate and enforce reasonable rules and regulations
42 for the administration and enforcement of the provisions of this subdivision. Any rule or portion
43 of a rule, as that term is defined in section 536.010, that is created under the authority delegated
44 in this section shall become effective only if it complies with and is subject to all of the
45 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
46 nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536
47 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held
48 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
49 August 28, 2019, shall be invalid and void;

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

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

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

64 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of
65 tangible personal property, provided that if the lessor or renter of any tangible personal property
66 had previously purchased the property under the conditions of sale at retail or leased or rented
67 the property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor,
68 renter or subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or
69 subrental receipts from that property. The purchase, rental or lease of motor vehicles, trailers,
70 motorcycles, mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid
71 as provided in this section and section 144.070. In no event shall the rental or lease of boats and
72 outboard motors be considered a sale, charge, or fee to, for or in places of amusement,
73 entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to,
74 for, or in such places of amusement, entertainment or recreation. Rental and leased boats or
75 outboard motors shall be taxed under the provisions of the sales tax laws as provided under such
76 laws for motor vehicles and trailers. Tangible personal property which is exempt from the sales
77 or use tax under section 144.030 upon a sale thereof is likewise exempt from the sales or use tax
78 upon the lease or rental thereof;

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

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

 144.030. 1. There is hereby specifically exempted from the provisions of ~~[sections~~
2 ~~144.010 to 144.525]~~ **this chapter** and from the computation of the tax levied, assessed or
3 payable ~~[pursuant to sections 144.010 to 144.525]~~ **this chapter** such retail sales as may be made
4 in commerce between this state and any other state of the United States, or between this state and
5 any foreign country, and any retail sale which the state of Missouri is prohibited from taxing
6 pursuant to the Constitution or laws of the United States of America, and such retail sales of
7 tangible personal property which the general assembly of the state of Missouri is prohibited from
8 taxing or further taxing by the constitution of this state.

 2. There are also specifically exempted from the provisions of the local sales tax law as
10 defined in section 32.085, section 238.235, and ~~[sections 144.010 to 144.525 and 144.600 to~~
11 ~~144.761]~~ **this chapter** and from the computation of the tax levied, assessed or payable pursuant
12 to the local sales tax law as defined in section 32.085, section 238.235, and ~~[sections 144.010~~
13 ~~to 144.525 and 144.600 to 144.745]~~ **this chapter:**

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

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

33 with or by becoming, in whole or in part, component parts or ingredients of steel products
34 intended to be sold ultimately for final use or consumption;

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

38 (4) Replacement machinery, equipment, and parts and the materials and supplies solely
39 required for the installation or construction of such replacement machinery, equipment, and
40 parts, used directly in manufacturing, mining, fabricating or producing a product which is
41 intended to be sold ultimately for final use or consumption; and machinery and equipment, and
42 the materials and supplies required solely for the operation, installation or construction of such
43 machinery and equipment, purchased and used to establish new, or to replace or expand existing,
44 material recovery processing plants in this state. For the purposes of this subdivision, a "material
45 recovery processing plant" means a facility that has as its primary purpose the recovery of
46 materials into a usable product or a different form which is used in producing a new product and
47 shall include a facility or equipment which are used exclusively for the collection of recovered
48 materials for delivery to a material recovery processing plant but shall not include motor vehicles
49 used on highways. For purposes of this section, the terms motor vehicle and highway shall have
50 the same meaning pursuant to section 301.010. For the purposes of this subdivision, subdivision
51 (5) of this subsection, and section 144.054, as well as the definition in subdivision (9) of
52 subsection 1 of section 144.010, the term "product" includes telecommunications services and
53 the term "manufacturing" shall include the production, or production and transmission, of
54 telecommunications services. The preceding sentence does not make a substantive change in the
55 law and is intended to clarify that the term "manufacturing" has included and continues to
56 include the production and transmission of "telecommunications services", as enacted in this
57 subdivision and subdivision (5) of this subsection, as well as the definition in subdivision (9) of
58 subsection 1 of section 144.010. The preceding two sentences reaffirm legislative intent
59 consistent with the interpretation of this subdivision and subdivision (5) of this subsection in
60 *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002) and
61 *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), and
62 accordingly abrogates the Missouri supreme court's interpretation of those exemptions in *IBM
63 Corporation v. Director of Revenue*, 491 S.W.3d 535 (Mo. banc 2016) to the extent inconsistent
64 with this section and *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo.
65 banc 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc
66 2005). The construction and application of this subdivision as expressed by the Missouri
67 supreme court in *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo. banc 2001);
68 *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and

69 Southwestern Bell Tel. Co. v. Director of Revenue, 182 S.W.3d 226 (Mo. banc 2005), is hereby
70 affirmed. Material recovery is not the reuse of materials within a manufacturing process or the
71 use of a product previously recovered. The material recovery processing plant shall qualify
72 under the provisions of this section regardless of ownership of the material being recovered;

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

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

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

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

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

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

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

97 (12) Electrical energy used in the actual primary manufacture, processing, compounding,
98 mining or producing of a product, or electrical energy used in the actual secondary processing
99 or fabricating of the product, or a material recovery processing plant as defined in subdivision
100 (4) of this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical
101 energy so used exceeds ten percent of the total cost of production, either primary or secondary,
102 exclusive of the cost of electrical energy so used or if the raw materials used in such processing
103 contain at least twenty-five percent recovered materials as defined in section 260.200. There
104 shall be a rebuttable presumption that the raw materials used in the primary manufacture of

105 automobiles contain at least twenty-five percent recovered materials. For purposes of this
106 subdivision, "processing" means any mode of treatment, act or series of acts performed upon
107 materials to transform and reduce them to a different state or thing, including treatment necessary
108 to maintain or preserve such processing by the producer at the production facility;

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

111 (14) Machinery, equipment, appliances and devices purchased or leased and used solely
112 for the purpose of preventing, abating or monitoring air pollution, and materials and supplies
113 solely required for the installation, construction or reconstruction of such machinery, equipment,
114 appliances and devices;

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

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

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

131 (18) All sales of insulin, and all sales, rentals, repairs, and parts of durable medical
132 equipment, prosthetic devices, and orthopedic devices as defined on January 1, 1980, by the
133 federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965, including
134 the items specified in Section 1862(a)(12) of that act, and also specifically including hearing aids
135 and hearing aid supplies and all sales of drugs which may be legally dispensed by a licensed
136 pharmacist only upon a lawful prescription of a practitioner licensed to administer those items,
137 including samples and materials used to manufacture samples which may be dispensed by a
138 practitioner authorized to dispense such samples and all sales or rental of medical oxygen, home
139 respiratory equipment and accessories including parts, and hospital beds and accessories and
140 ambulatory aids including parts, and all sales or rental of manual and powered wheelchairs

141 including parts, and stairway lifts, Braille writers, electronic Braille equipment and, if purchased
142 or rented by or on behalf of a person with one or more physical or mental disabilities to enable
143 them to function more independently, all sales or rental of scooters including parts, and reading
144 machines, electronic print enlargers and magnifiers, electronic alternative and augmentative
145 communication devices, and items used solely to modify motor vehicles to permit the use of such
146 motor vehicles by individuals with disabilities or sales of over-the-counter or nonprescription
147 drugs to individuals with disabilities, and drugs required by the Food and Drug Administration
148 to meet the over-the-counter drug product labeling requirements in 21 CFR 201.66, or its
149 successor, as prescribed by a health care practitioner licensed to prescribe;

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

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

163 (21) All ticket sales made by benevolent, scientific and educational associations which
164 are formed to foster, encourage, and promote progress and improvement in the science of
165 agriculture and in the raising and breeding of animals, and by nonprofit summer theater
166 organizations if such organizations are exempt from federal tax pursuant to the provisions of the
167 Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any
168 fair conducted by a county agricultural and mechanical society organized and operated pursuant
169 to sections 262.290 to 262.530;

170 (22) All sales made to any private not-for-profit elementary or secondary school, all sales
171 of feed additives, medications or vaccines administered to livestock or poultry in the production
172 of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for
173 food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber,
174 all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying
175 agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as
176 defined in section 142.028, natural gas, propane, and electricity used by an eligible new

177 generation cooperative or an eligible new generation processing entity as defined in section
178 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and
179 trailers, and any freight charges on any exempt item. As used in this subdivision, the term "feed
180 additives" means tangible personal property which, when mixed with feed for livestock or
181 poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term
182 "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and other assorted
183 pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark
184 the application of pesticides and herbicides for the production of crops, livestock or poultry. As
185 used in this subdivision, the term "farm machinery and equipment" means new or used farm
186 tractors and such other new or used farm machinery and equipment and repair or replacement
187 parts thereon and any accessories for and upgrades to such farm machinery and equipment, rotary
188 mowers used exclusively for agricultural purposes, and supplies and lubricants used exclusively,
189 solely, and directly for producing crops, raising and feeding livestock, fish, poultry, pheasants,
190 chukar, quail, or for producing milk for ultimate sale at retail, including field drain tile, and
191 one-half of each purchaser's purchase of diesel fuel therefor which is:

- 192 (a) Used exclusively for agricultural purposes;
193 (b) Used on land owned or leased for the purpose of producing farm products; and
194 (c) Used directly in producing farm products to be sold ultimately in processed form or
195 otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold
196 ultimately in processed form at retail;

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

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

209 (b) Regulated utility sellers shall determine whether individual purchases are exempt or
210 nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file
211 with and approved by the Missouri public service commission. Sales and purchases made
212 pursuant to the rate classification "residential" and sales to and purchases made by or on behalf

213 of the occupants of residential apartments or condominiums through a single or master meter,
214 including service for common areas and facilities and vacant units, shall be considered as sales
215 made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales
216 tax upon the entire amount of purchases classified as nondomestic use. The seller's utility
217 service rate classification and the provision of service thereunder shall be conclusive as to
218 whether or not the utility must charge sales tax;

219 (c) Each person making domestic use purchases of services or property and who uses any
220 portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day
221 of the fourth month following the year of purchase, and without assessment, notice or demand,
222 file a return and pay sales tax on that portion of nondomestic purchases. Each person making
223 nondomestic purchases of services or property and who uses any portion of the services or
224 property so purchased for domestic use, and each person making domestic purchases on behalf
225 of occupants of residential apartments or condominiums through a single or master meter,
226 including service for common areas and facilities and vacant units, under a nonresidential utility
227 service rate classification may, between the first day of the first month and the fifteenth day of
228 the fourth month following the year of purchase, apply for credit or refund to the director of
229 revenue and the director shall give credit or make refund for taxes paid on the domestic use
230 portion of the purchase. The person making such purchases on behalf of occupants of residential
231 apartments or condominiums shall have standing to apply to the director of revenue for such
232 credit or refund;

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

236 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4071, 4081,
237 ~~[4091,]~~ 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of
238 revenue shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales taxes
239 on such excise taxes;

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

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

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

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

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

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

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

263 (33) Tangible personal property and utilities purchased for use or consumption directly
264 or exclusively in the research and development of agricultural/biotechnology and plant genomics
265 products and prescription pharmaceuticals consumed by humans or animals;

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

267 (35) All sales of feed which are developed for and used in the feeding of pets owned by
268 a commercial breeder when such sales are made to a commercial breeder, as defined in section
269 273.325, and licensed pursuant to sections 273.325 to 273.357;

270 (36) All purchases by a contractor on behalf of an entity located in another state,
271 provided that the entity is authorized to issue a certificate of exemption for purchases to a
272 contractor under the provisions of that state's laws. For purposes of this subdivision, the term
273 "certificate of exemption" shall mean any document evidencing that the entity is exempt from
274 sales and use taxes on purchases pursuant to the laws of the state in which the entity is located.
275 Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's
276 exemption certificate as evidence of the exemption. If the exemption certificate issued by the
277 exempt entity to the contractor is later determined by the director of revenue to be invalid for any
278 reason [~~and the contractor has accepted the certificate in good faith~~], neither the contractor or the
279 exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result
280 of use of the invalid exemption certificate **unless the contractor fraudulently accepted the**
281 **certificate**. Materials shall be exempt from all state and local sales and use taxes when
282 purchased by a contractor for the purpose of fabricating tangible personal property which is used

283 in fulfilling a contract for the purpose of constructing, repairing or remodeling facilities for the
284 following:

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

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

290 (37) All sales or other transfers of tangible personal property to a lessor who leases the
291 property under a lease of one year or longer executed or in effect at the time of the sale or other
292 transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections
293 238.010 to 238.100;

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

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

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

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

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

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

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

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

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

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

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

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

341 (c) "Internet access", a service that enables users to connect to the internet to access
342 content, information, or other services without regard to whether the service is referred to as
343 telecommunications, communications, transmission, or similar services, and without regard to
344 whether a provider of the service is subject to regulation by the Federal Communications
345 Commission as a common carrier under 47 U.S.C. Section 201, et seq. For purposes of this
346 subdivision, internet access also includes: the purchase, use, or sale of communications services,
347 including telecommunications services as defined in section 144.010, to the extent the
348 communications services are purchased, used, or sold to provide the service described in this
349 subdivision or to otherwise enable users to access content, information, or other services offered
350 over the internet; services that are incidental to the provision of a service described in this
351 subdivision, when furnished to users as part of such service, including a home page, electronic
352 mail, and instant messaging, including voice-capable and video-capable electronic mail and
353 instant messaging, video clips, and personal electronic storage capacity; a home page electronic

354 mail and instant messaging, including voice-capable and video-capable electronic mail and
355 instant messaging, video clips, and personal electronic storage capacity that are provided
356 independently or that are not packed with internet access. As used in this subdivision, internet
357 access does not include voice, audio, and video programming or other products and services,
358 except services described in this paragraph or this subdivision, that use internet protocol or any
359 successor protocol and for which there is a charge, regardless of whether the charge is separately
360 stated or aggregated with the charge for services described in this paragraph or this subdivision;

361 (d) "Tax", any charge imposed by the state or a political subdivision of the state for the
362 purpose of generating revenues for governmental purposes and that is not a fee imposed for a
363 specific privilege, service, or benefit conferred, except as described as otherwise under this
364 subdivision, or any obligation imposed on a seller to collect and to remit to the state or a political
365 subdivision of the state any gross retail tax, sales tax, or use tax imposed on a buyer by such a
366 governmental entity. The term tax shall not include any franchise fee or similar fee imposed or
367 authorized under section 67.1830 or 67.2689; Section 622 or 653 of the Communications Act
368 of 1934, 47 U.S.C. Section 542 and 47 U.S.C. Section 573; or any other fee related to obligations
369 of telecommunications carriers under the Communications Act of 1934, 47 U.S.C. Section 151,
370 et seq., except to the extent that:

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

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

378

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

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

383 3. Any ruling, agreement, or contract, whether written or oral, express or implied,
384 between a person and this state's executive branch, or any other state agency or department,
385 stating, agreeing, or ruling that such person is not required to collect sales and use tax in this
386 state despite the presence of a warehouse, distribution center, or fulfillment center in this state
387 that is owned or operated by the person or an affiliated person shall be null and void unless it is
388 specifically approved by a majority vote of each of the houses of the general assembly. For
389 purposes of this subsection, an "affiliated person" means any person that is a member of the same

390 controlled group of corporations as defined in Section 1563(a) of the Internal Revenue Code of
 391 1986, as amended, as the vendor or any other entity that, notwithstanding its form of
 392 organization, bears the same ownership relationship to the vendor as a corporation that is a
 393 member of the same controlled group of corporations as defined in Section 1563(a) of the
 394 Internal Revenue Code, as amended.

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

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

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

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

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

18 ~~—— 2.] In addition to the exemptions granted under the provisions of section 144.030, there~~
 19 ~~shall also be specifically exempted from the provisions of [sections 144.010 to 144.525, sections~~
 20 ~~144.600 to 144.748, section 238.235,] **this chapter** and from the provisions of any local sales~~
 21 ~~tax law, as defined in section 32.085, and from the computation of the tax levied, assessed or~~
 22 ~~payable under [sections 144.010 to 144.525, sections 144.600 to 144.748, section 238.235,] **this**~~
 23 ~~**chapter** and under any local sales tax law, as defined in section 32.085, all sales of new light~~
 24 ~~aircraft, light aircraft kits, **light aircraft** parts or components manufactured or substantially~~
 25 ~~completed within this state, when such new light aircraft, light aircraft kits, **light aircraft** parts~~
 26 ~~or components are sold by the manufacturer to a qualified **light aircraft** purchaser. The director~~
 27 ~~of revenue shall prescribe the manner for a purchaser of a light aircraft, light aircraft kit, **light**~~
 28 ~~**aircraft** parts or components to establish that such person is a qualified **light aircraft** purchaser~~
 29 ~~and is eligible for the exemption established in this section.~~

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

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

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

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

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

32 3. ~~If the governing body of any political subdivision adopted an ordinance that applied~~
33 ~~to the 2004 sales tax holiday to prohibit the provisions of this section from allowing the sales tax~~
34 ~~holiday to apply to such political subdivision's local sales tax, then, notwithstanding any~~
35 ~~provision of a local ordinance to the contrary, the 2005 sales tax holiday shall not apply to such~~
36 ~~political subdivision's local sales tax. However, any such political subdivision may enact an~~
37 ~~ordinance to allow the 2005 sales tax holiday to apply to its local sales taxes. A political~~

38 ~~subdivision must notify the department of revenue not less than forty-five calendar days prior~~
39 ~~to the beginning date of the sales tax holiday occurring in that year of any ordinance or order~~
40 ~~rescinding an ordinance or order to opt out.~~

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

43 ~~[5-] 4. This section applies to sales of items bought for personal use only.~~

44 ~~[6. After the 2005 sales tax holiday, any political subdivision may, by adopting an~~
45 ~~ordinance or order, choose to prohibit future annual sales tax holidays from applying to its local~~
46 ~~sales tax. After opting out, the political subdivision may rescind the ordinance or order. The~~
47 ~~political subdivision must notify the department of revenue not less than forty-five calendar days~~
48 ~~prior to the beginning date of the sales tax holiday occurring in that year of any ordinance or~~
49 ~~order rescinding an ordinance or order to opt out.~~

50 ~~———7-] 5. This section may not apply to any retailer when less than two percent of the~~
51 ~~retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer [shall] may~~
52 ~~offer a sales tax refund in lieu of the sales tax holiday.~~

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

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

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

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

62 **8. (1) For any discount offered by a seller that is a reduction of the sales price of**
63 **the product, the discounted sales price shall determine whether the sales price falls below**
64 **the price threshold provided in subsection 1 of this section. A coupon that reduces the sales**
65 **price shall be treated as a discount only if the seller is not reimbursed for the coupon**
66 **amount by a third party.**

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

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

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

79 **11. (1) If a purchaser purchases an item of eligible property during an exemption**
80 **period, but later exchanges the item for a similar eligible item after the exemption period,**
81 **no additional tax shall be due on the new item.**

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

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

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

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

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

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

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

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

11 2. In addition to all other exemptions granted under this chapter, there is hereby
12 specifically exempted from the provisions of [~~sections 144.010 to 144.525 and 144.600 to~~
13 ~~144.761, and from the computation of the tax levied, assessed, or payable under sections 144.010~~
14 ~~to 144.525 and 144.600 to 144.761,]~~ **this chapter and the local sales tax law as defined in**
15 **section 32.085, and from the computation of the tax levied, assessed, or payable under this**
16 **chapter and the local sales tax law as defined in section 32.085, electrical energy and gas,**

17 whether natural, artificial, or propane, water, coal, and energy sources, chemicals, machinery,
18 equipment, and materials used or consumed in the manufacturing, processing, compounding,
19 mining, or producing of any product, or used or consumed in the processing of recovered
20 materials, or used in research and development related to manufacturing, processing,
21 compounding, mining, or producing any product. ~~[The exemptions granted in this subsection
22 shall not apply to local sales taxes as defined in section 32.085 and the provisions of this
23 subsection shall be in addition to any state and local sales tax exemption provided in section
24 144.030.]~~ The construction and application of this subsection as expressed by the Missouri
25 supreme court in DST Systems, Inc. v. Director of Revenue, 43 S.W.3d 799 (Mo. banc 2001);
26 Southwestern Bell Tel. Co. v. Director of Revenue, 78 S.W.3d 763 (Mo. banc 2002); and
27 Southwestern Bell Tel. Co. v. Director of Revenue, 182 S.W.3d 226 (Mo. banc 2005), is hereby
28 affirmed.

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

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

53 5. In addition to all other exemptions granted under this chapter, there is hereby
54 specifically exempted from the provisions of [~~sections 144.010 to 144.525 and 144.600 to~~
55 ~~144.761, and section 238.235,~~] **this chapter** and the local sales tax law as defined in section
56 32.085, and from the computation of the tax levied, assessed, or payable under [~~sections 144.010~~
57 ~~to 144.525 and 144.600 to 144.761, and section 238.235,~~] **this chapter** and the local sales tax
58 law as defined in section 32.085, all materials, manufactured goods, machinery and parts,
59 electrical energy and gas, whether natural, artificial or propane, water, coal and other energy
60 sources, chemicals, soaps, detergents, cleaning and sanitizing agents, and other ingredients and
61 materials inserted by commercial or industrial laundries to treat, clean, and sanitize textiles in
62 facilities which process at least five hundred pounds of textiles per hour and at least sixty
63 thousand pounds per week.

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

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

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

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

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

144.080. 1. Every person receiving any payment or consideration upon the sale of
2 property or rendering of service, subject to the tax imposed by the provisions of sections 144.010
3 to [~~144.525~~] **144.527**, is exercising the taxable privilege of selling the property or rendering the
4 service at retail and is subject to the tax levied in section 144.020. The person shall be
5 responsible not only for the collection of the amount of the tax imposed on the sale or service
6 to the extent possible under the provisions of section 144.285, but shall, on or before the last day

7 of the month following each calendar quarterly period of three months, file a return with the
8 director of revenue showing the person's gross receipts and the amount of tax levied in section
9 144.020 for the preceding quarter, and shall remit to the director of revenue, with the return, the
10 taxes levied in section 144.020, except as provided in ~~[subsections 2 and 3]~~ **subsection 2** of this
11 section. The director of revenue may promulgate rules or regulations changing the filing and
12 payment requirements of sellers, but shall not require any seller to file and pay more frequently
13 than required in this section.

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

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

22 ~~[4.]~~ **3.** The seller of any property or person rendering any service, subject to the tax
23 imposed by sections 144.010 to ~~[144.525]~~ **144.527**, shall collect the tax from the purchaser of
24 such property or the recipient of the service to the extent possible under the provisions of section
25 144.285, but the seller's inability to collect any part or all of the tax does not relieve the seller of
26 the obligation to pay to the state the tax imposed by section 144.020; except that the collection
27 of the tax imposed by sections 144.010 to ~~[144.525]~~ **144.527** on motor vehicles and trailers shall
28 be made as provided in sections 144.070 and 144.440.

29 ~~[5.]~~ **4.** Any person may advertise or hold out or state to the public or to any customer
30 directly that the tax or any part thereof imposed by sections 144.010 to ~~[144.525]~~ **144.527**, and
31 required to be collected by the person, will be assumed or absorbed by the person, provided that
32 the amount of tax assumed or absorbed shall be stated on any invoice or receipt for the property
33 sold or service rendered. Any person violating any of the provisions of this section shall be
34 guilty of a misdemeanor. This subsection shall not apply to any retailer prohibited from
35 collecting and remitting sales tax under section 66.630.

144.083. 1. The director of revenue shall require all persons who are responsible for the
2 collection of taxes under the provisions of section 144.080 to procure a retail sales license at no
3 cost to the licensee which shall be prominently displayed at the licensee's place of business, and
4 the license is valid until revoked by the director or surrendered by the person to whom issued
5 when sales are discontinued. The director shall issue the retail sales license within ten working
6 days following the receipt of a properly completed application. Any person applying for a retail
7 sales license or reinstatement of a revoked sales tax license who owes any tax under ~~[sections~~

8 ~~144.010 to 144.510]~~ **this chapter** or sections 143.191 to 143.261 must pay the amount due plus
9 interest and penalties before the department may issue the applicant a license or reinstate the
10 revoked license. All persons beginning business subsequent to August 13, 1986, and who are
11 required to collect the sales tax shall secure a retail sales license prior to making sales at retail.
12 Such license may, after ten days' notice, be revoked by the director of revenue only in the event
13 the licensee shall be in default for a period of sixty days in the payment of any taxes levied under
14 section 144.020 or sections 143.191 to 143.261. Notwithstanding the provisions of section
15 32.057 in the event of revocation, the director of revenue may publish the status of the business
16 account including the date of revocation in a manner as determined by the director.

17 2. The possession of a retail sales license and a statement from the department of revenue
18 that the licensee owes no tax due under sections 144.010 to ~~[144.510]~~ **144.527** or sections
19 143.191 to 143.261 shall be a prerequisite to the issuance or renewal of any city or county
20 occupation license or any state license which is required for conducting any business where
21 goods are sold at retail. The date of issuance on the statement that the licensee owes no tax due
22 shall be no more than ninety days before the date of submission for application or renewal of the
23 local license. The revocation of a retailer's license by the director shall render the occupational
24 license or the state license null and void.

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

32 4. In addition to the provisions of subsection 2 of this section, beginning January 1,
33 2009, the possession of a statement from the department of revenue stating no tax is due under
34 sections 143.191 to 143.265 or sections 144.010 to ~~[144.510]~~ **144.527** shall also be a prerequisite
35 to the issuance or renewal of any city or county occupation license or any state license required
36 for conducting any business where goods are sold at retail. The statement of no tax due shall be
37 dated no longer than ninety days before the date of submission for application or renewal of the
38 city or county license.

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

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

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

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

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

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

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

14 (4) The providers' collection, use, and retention of personally identifiable
15 information is limited to that required by the state to ensure the validity of exemptions
16 from taxation that are claimed by reason of a purchaser's status or the intended use of the
17 goods or services purchased, and for the documentation of correct assignment of taxing
18 jurisdictions; and

19 (5) The provider provides adequate technical, physical, and administrative
20 safeguards so as to protect personally identifiable information from unauthorized access
21 and disclosure.

22 **2. (1) If any personally identifiable information that has been collected and**
23 **retained is no longer required for the purposes set forth in subdivision (4) of subsection 1**
24 **of this section, such information shall no longer be retained by the state.**

25 **(2) If personally identifiable information regarding an individual is retained by or**
26 **on behalf of the state, the state shall provide reasonable access by such individual to his or**
27 **her own information in the state's possession, as well as a right to correct any inaccurately**
28 **recorded information.**

29 **(3) If anyone other than the state or a person authorized by the state seeks to**
30 **discover personally identifiable information of an individual, the state shall make a**
31 **reasonable and timely effort to notify the individual of such request.**

32 **3. The attorney general for the state of Missouri shall have the power to enforce the**
33 **provisions of this section.**

144.123. 1. The director shall provide and maintain a database that describes
2 **boundary changes for all taxing jurisdictions and the effective dates of such changes for**
3 **sales and use tax purposes.**

4 **2. The director shall provide and maintain a database of all sales and use tax rates**
5 **for all taxing jurisdictions. For the identification of counties and cities, codes**
6 **corresponding to the rates shall be provided according to Federal Information Processing**
7 **Standards (FIPS) as developed by the National Institute of Standards and Technology. For**
8 **the identification of all other jurisdictions, codes corresponding to the rates shall be in a**
9 **format determined by the director.**

10 **3. The director shall provide and maintain a database that assigns each five- and**
11 **nine-digit zip code to the proper rates and taxing jurisdictions. The lowest combined tax**
12 **rate imposed in the zip code area shall apply if the area includes more than one tax rate in**
13 **any level of taxing jurisdiction. If a nine-digit zip code designation is not available for a**
14 **street address, or if a seller or a certified service provider (CSP) is unable to determine the**
15 **nine-digit zip code designation applicable to a purchase after exercising due diligence to**
16 **determine the designation, the seller or CSP may apply the rate for the five-digit zip code**
17 **area. For purposes of this section, there shall be a rebuttable presumption that a seller or**
18 **CSP has exercised due diligence if the seller has attempted to determine the nine-digit zip**
19 **code designation by utilizing software approved by the governing board that makes this**
20 **designation from the street address and the five-digit zip code applicable to a purchase.**

21 **4. The director may provide address-based boundary database records for**
22 **assigning taxing jurisdictions and associated rates, which shall be in addition to the**
23 **requirements of subsection 3 of this section. The database records shall be in the same**
24 **approved format as the database records required under subsection 3 of this section and**

25 shall meet the requirements developed pursuant to the federal Mobile Telecommunications
26 Sourcing Act, 4 U.S.C. Section 119(a). If the director develops address-based assignment
27 database records, sellers and CSPs shall be required to use such database. A seller or CSP
28 shall use such database records in place of the five- and nine-digit zip code database
29 records provided for in subsection 3 of this section. If a seller or CSP is unable to
30 determine the applicable rate and jurisdiction using an address-based database record
31 after exercising due diligence, the seller or CSP may apply the nine-digit zip code
32 designation applicable to a purchase. If a nine-digit zip code designation is not available
33 for a street address or if a seller or CSP is unable to determine the nine-digit zip code
34 designation applicable to a purchase after exercising due diligence to determine the
35 designation, the seller or CSP may apply the rate for the five-digit zip code area. For the
36 purposes of this section, there shall be a rebuttable presumption that a seller or CSP has
37 exercised due diligence if the seller or CSP has attempted to determine the tax rate and
38 jurisdiction by utilizing software approved by the director and makes the assignment from
39 the address and zip code information applicable to the purchase. If the director has met
40 the requirements of subsection 3 of this section, the director may also elect to certify
41 vendor-provided address-based databases for assigning tax rates and jurisdictions. The
42 databases shall be in the same approved format as the database records under this section
43 and meet the requirements developed pursuant to the federal Mobile Telecommunications
44 Sourcing Act, 4 U.S.C. Section 119(a). If the director certifies a vendor address-based
45 database, a seller or CSP may use such database in place of the database provided for in
46 this subsection.

47 5. The electronic databases provided for in subsections 1, 2, 3, and 4 of this section
48 shall be in downloadable format as determined by the director. The databases may be
49 directly provided by the director or provided by a vendor as designated by the director.
50 A database provided by a vendor as designated by the director shall be applicable and
51 subject to the provisions of this section. The databases shall be provided at no cost to the
52 user of the database. The provisions of subsections 3 and 4 of this section shall not apply
53 if the purchased product is received by the purchaser at the business location of the seller.

54 6. No seller or CSP shall be liable for reliance upon erroneous data provided or
55 approved by the director on tax rates, boundaries, or taxing jurisdiction assignments, and
56 no seller shall be liable for erroneous returns made by a CSP on behalf of the seller.

57 7. In lieu of a database provided under this section, a certified service provider,
58 seller, or marketplace facilitator, as defined under section 144.752, may utilize proprietary
59 data that provides information on sales and use tax rates for all taxing jurisdictions,

60 provided the director of revenue certifies that such proprietary data at a minimum meets
61 the requirements of the database required under the provisions of this section.

2 **144.124. 1. The director shall complete a taxability matrix. The state's entries in**
3 **the matrix shall be provided and maintained by the director in a database that is in a**
4 **downloadable format.**

5 **2. The director shall provide reasonable notice of changes to the taxability of the**
6 **products or services listed in the taxability matrix.**

7 **3. A seller or CSP shall be relieved from liability to this state or any local taxing**
8 **jurisdiction for having charged and collected the incorrect amount of state or local sales**
9 **or use tax resulting from such seller's or CSP's reliance upon erroneous data provided or**
10 **approved by the director in the taxability matrix, and a seller shall be relieved from**
11 **liability for erroneous returns made by a CSP on behalf of the seller.**

12 **144.140. 1. From every remittance to the director of revenue made on or before the date**
13 **when the same becomes due, the person required to remit the same shall be entitled to deduct and**
14 **retain an amount equal to two percent thereof.**

15 **2. The director shall provide a monetary allowance from the taxes collected by a**
16 **CSP under the terms of the contract signed with the provider, provided that such**
17 **allowance shall be funded entirely from money collected by the CSP.**

18 **3. Any vendor receiving an allowance under subsection 2 of this section shall not**
19 **be entitled to simultaneously deduct the allowance provided for under subsection 1 of this**
20 **section.**

21 **144.190. 1. If a tax has been incorrectly computed by reason of a clerical error or**
22 **mistake on the part of the director of revenue, such fact shall be set forth in the records of the**
23 **director of revenue, and the amount of the overpayment shall be credited on any taxes then due**
24 **from the person legally obligated to remit the tax under this chapter [144], and the balance shall**
25 **be refunded to the person legally obligated to remit the tax, such person's administrators or**
26 **executors, as provided for in section 144.200.**

27 **2. If any tax, penalty or interest has been paid more than once, or has been erroneously**
28 **or illegally collected, or has been erroneously or illegally computed, such sum shall be credited**
29 **on any taxes then due from the person legally obligated to remit the tax under this chapter [144],**
30 **and the balance, with interest as determined by section 32.065, shall be refunded to the person**
31 **legally obligated to remit the tax, but no such credit or refund shall be allowed unless duplicate**
32 **copies of a claim for refund are filed within ten years from date of overpayment.**

33 **3. Every claim for refund must be in writing and signed by the applicant, and must state**
34 **the specific grounds upon which the claim is founded. Any refund or any portion thereof which**
35 **is erroneously made, and any credit or any portion thereof which is erroneously allowed, may be**

16 recovered in any action brought by the director of revenue against the person legally obligated
17 to remit the tax. In the event that a tax has been illegally imposed against a person legally
18 obligated to remit the tax, the director of revenue shall authorize the cancellation of the tax upon
19 the director's record.

20 4. Notwithstanding the provisions of section 32.057, a purchaser that originally paid
21 sales or use tax to a vendor or seller may submit a refund claim directly to the director of revenue
22 for such sales or use taxes paid to such vendor or seller and remitted to the director, provided no
23 sum shall be refunded more than once, any such claim shall be subject to any offset, defense, or
24 other claim the director otherwise would have against either the purchaser or vendor or seller,
25 and such claim for refund is accompanied by either:

26 (1) A notarized assignment of rights statement by the vendor or seller to the purchaser
27 allowing the purchaser to seek the refund on behalf of the vendor or seller. An assignment of
28 rights statement shall contain the Missouri sales or use tax registration number of the vendor or
29 seller, a list of the transactions covered by the assignment, the tax periods and location for which
30 the original sale was reported to the director of revenue by the vendor or seller, and a notarized
31 statement signed by the vendor or seller affirming that the vendor or seller has not received a
32 refund or credit, will not apply for a refund or credit of the tax collected on any transactions
33 covered by the assignment, and authorizes the director to amend the seller's return to reflect the
34 refund; or

35 (2) In the event the vendor or seller fails or refuses to provide an assignment of rights
36 statement within sixty days from the date of such purchaser's written request to the vendor or
37 seller, or the purchaser is not able to locate the vendor or seller or the vendor or seller is no
38 longer in business, the purchaser may provide the director a notarized statement confirming the
39 efforts that have been made to obtain an assignment of rights from the vendor or seller. Such
40 statement shall contain a list of the transactions covered by the assignment, the tax periods and
41 location for which the original sale was reported to the director of revenue by the vendor or
42 seller.

43

44 The director shall not require such vendor, seller, or purchaser to submit amended returns for
45 refund claims submitted under the provisions of this subsection. Notwithstanding the provisions
46 of section 32.057, if the seller is registered with the director for collection and remittance of sales
47 tax, the director shall notify the seller at the seller's last known address of the claim for refund.
48 If the seller objects to the refund within thirty days of the date of the notice, the director shall not
49 pay the refund. If the seller agrees that the refund is warranted or fails to respond within thirty
50 days, the director may issue the refund and amend the seller's return to reflect the refund. For
51 purposes of section 32.069, the refund claim shall not be considered to have been filed until the

52 seller agrees that the refund is warranted or thirty days after the date the director notified the
53 seller and the seller failed to respond.

54 5. Notwithstanding the provisions of section 32.057, when a vendor files a refund claim
55 on behalf of a purchaser and such refund claim is denied by the director, notice of such denial
56 and the reason for the denial shall be sent by the director to the vendor and each purchaser whose
57 name and address is submitted with the refund claim form filed by the vendor. A purchaser shall
58 be entitled to appeal the denial of the refund claim within sixty days of the date such notice of
59 denial is mailed by the director as provided in section 144.261. The provisions of this subsection
60 shall apply to all refund claims filed after August 28, 2012. The provisions of this subsection
61 allowing a purchaser to appeal the director's decision to deny a refund claim shall also apply to
62 any refund claim denied by the director on or after January 1, 2007, if an appeal of the denial of
63 the refund claim is filed by the purchaser no later than September 28, 2012, and if such claim is
64 based solely on the issue of the exemption of the electronic transmission or delivery of computer
65 software.

66 6. Notwithstanding the provisions of this section, the director of revenue shall authorize
67 direct-pay agreements to purchasers which have annual purchases in excess of seven hundred
68 fifty thousand dollars pursuant to rules and regulations adopted by the director of revenue. For
69 the purposes of such direct-pay agreements, the taxes authorized under chapters 66, 67, 70, 92,
70 94, 162, 190, 238, 321, and 644 shall be remitted based upon the location of the place of business
71 of the purchaser.

72 7. Special rules applicable to error corrections requested by customers of mobile
73 telecommunications service are as follows:

74 (1) For purposes of this subsection, the terms "customer", "home service provider",
75 "place of primary use", "electronic database", and "enhanced zip code" shall have the same
76 meanings as defined in the Mobile Telecommunications Sourcing Act incorporated by reference
77 in section 144.013;

78 (2) Notwithstanding the provisions of this section, if a customer of mobile
79 telecommunications services believes that the amount of tax, the assignment of place of primary
80 use or the taxing jurisdiction included on a billing is erroneous, the customer shall notify the
81 home service provider, in writing, within three years from the date of the billing statement. The
82 customer shall include in such written notification the street address for the customer's place of
83 primary use, the account name and number for which the customer seeks a correction of the tax
84 assignment, a description of the error asserted by the customer and any other information the
85 home service provider reasonably requires to process the request;

86 (3) Within sixty days of receiving the customer's notice, the home service provider shall
87 review its records and the electronic database or enhanced zip code to determine the customer's

88 correct taxing jurisdiction. If the home service provider determines that the review shows that
89 the amount of tax, assignment of place of primary use or taxing jurisdiction is in error, the home
90 service provider shall correct the error and, at its election, either refund or credit the amount of
91 tax erroneously collected to the customer for a period of up to three years from the last day of
92 the home service provider's sixty-day review period. If the home service provider determines
93 that the review shows that the amount of tax, the assignment of place of primary use or the taxing
94 jurisdiction is correct, the home service provider shall provide a written explanation of its
95 determination to the customer.

96 8. For all refund claims submitted to the department of revenue on or after September
97 1, 2003, notwithstanding any provision of this section to the contrary, if a person legally
98 obligated to remit the tax levied under **this** chapter [144] has received a refund of such taxes for
99 a specific issue and submits a subsequent claim for refund of such taxes on the same issue for
100 a tax period beginning on or after the date the original refund check issued to such person, no
101 refund shall be allowed. This subsection shall not apply and a refund shall be allowed if the
102 refund claim is filed by a purchaser under the provisions of subsection 4 of this section, the
103 refund claim is for use tax remitted by the purchaser, or an additional refund claim is filed by a
104 person legally obligated to remit the tax due to any of the following:

105 (1) Receipt of additional information or an exemption certificate from the purchaser of
106 the item at issue;

107 (2) A decision of a court of competent jurisdiction or the administrative hearing
108 commission; or

109 (3) Changes in regulations or policy by the department of revenue.

110 9. Notwithstanding any provision of law to the contrary, the director of revenue shall
111 respond to a request for a binding letter ruling filed in accordance with section 536.021 within
112 sixty days of receipt of such request. If the director of revenue fails to respond to such letter
113 ruling request within sixty days of receipt by the director, the director of revenue shall be barred
114 from pursuing collection of any assessment of sales or use tax with respect to the issue which is
115 the subject of the letter ruling request. For purposes of this subsection, the term "letter ruling"
116 means a written interpretation of law by the director to a specific set of facts provided by a
117 specific taxpayer or his or her agent.

118 10. If any tax was paid more than once, was incorrectly collected, or was incorrectly
119 computed, such sum shall be credited on any taxes then due from the person legally obligated
120 to remit the tax under chapter 144 against any deficiency or tax due discovered through an audit
121 of the person by the department of revenue through adjustment during the same tax filing period
122 for which the audit applied.

123 **11. A cause of action against the seller by a purchaser for a tax erroneously or**
124 **illegally collected under this chapter shall not accrue until a purchaser has provided**
125 **written notice to a seller and the seller has had sixty days to respond. Such notice to the**
126 **seller shall contain the information necessary to determine the validity of the request. A**
127 **seller shall be presumed to have a reasonable business practice if, in the collection of such**
128 **tax, the seller uses a provider or a system certified by the director and has remitted to the**
129 **state all tax collected less any deductions, credits, or allowances.**

 144.210. 1. The burden of proving that a sale of tangible personal property, services,
2 substances or things was not a sale at retail shall be upon the person who made the sale, except
3 that with respect to sales, services, or transactions provided for in section 144.070. ~~[The seller~~
4 ~~shall obtain and maintain exemption certificates signed by the purchaser or his agent as evidence~~
5 ~~for any exempt sales claimed; provided, however, that before any administrative tribunal of this~~
6 ~~state, a seller may prove that sale is exempt from tax under this chapter in accordance with proof~~
7 ~~admissible under the applicable rules of evidence, except that when a purchaser has purchased~~
8 ~~tangible personal property or services sales tax free under a claim of exemption which is found~~
9 ~~to be improper, the director of revenue may collect the proper amount of tax, interest, additions~~
10 ~~to tax and penalty from the purchaser directly. Any tax, interest, additions to tax or penalty~~
11 ~~collected by the director from the purchaser shall be credited against the amount otherwise due~~
12 ~~from the seller on the purchases or sales where the exemption was claimed.]~~

13 2. If the director of revenue is not satisfied with the return and payment of the tax made
14 by any person, he is hereby authorized and empowered to make an additional assessment of tax
15 due from such person, based upon the facts contained in the return or upon any information
16 within his possession or that shall come into his possession.

17 3. The director of revenue shall give to the person written notice of such additional or
18 revised assessment by certified or registered mail to the person at his or its last known address.

 144.285. 1. ~~[In order to permit sellers required to collect and report the sales tax to~~
2 ~~collect the amount required to be reported and remitted, but not to change the requirements of~~
3 ~~reporting or remitting tax or to serve as a levy of the tax, and in order to avoid fractions of~~
4 ~~pennies, the director of revenue shall establish brackets, showing the amounts of tax to be~~
5 ~~collected on sales of specified amounts, which shall be applicable to all taxable transactions]~~
6 **When the seller is computing the amount of tax owed by the purchaser and remitted to the**
7 **state:**

8 **(1) Tax computation shall be carried to the third decimal place; and**

9 **(2) The tax shall be rounded to a whole cent using a method that rounds up to the**
10 **next cent whenever the third decimal place is greater than four.**

11 2. ~~[In all instances where statements covering taxable purchases are rendered to the~~
12 ~~taxpayer on a monthly or other periodic basis, the amount of tax shall be determined by applying~~
13 ~~the applicable tax rate to the taxable purchases represented on the statement, rounded to the~~
14 ~~nearest whole cent, or by application of the brackets established by the director of revenue, at the~~
15 ~~option of the retail vendor]~~ **Sellers may elect to compute the tax due on a transaction on an**
16 **item or an invoice basis. The provision of this subsection may be applied to the aggregated**
17 **state and local taxes.**

18 3. No vendor or seller shall knowingly charge or receive from a purchaser as a sales tax
19 any sum in excess of the sums provided for in this section.

20 4. ~~[A vendor may, at his option, determine the amount charged to and received from each~~
21 ~~purchaser by use of a formula which applies the applicable tax rate to each taxable purchase,~~
22 ~~rounded to the nearest whole cent. The formula shall be uniformly and consistently applied to~~
23 ~~all purchases similarly situated.~~

24 ~~—5.]~~ Amounts which a vendor charges to and receives from the purchaser in accordance
25 with this section shall not be includable in his gross receipts if the amounts are separately
26 charged or stated.

27 ~~[6.]~~ **5.** If sales tax for one or more local political subdivisions is owed by a taxpayer
28 pursuant to chapter 66, 67, 92, or 94 and that taxpayer remits less than all sales tax due for a
29 filing period specified in section 144.080, the director of revenue shall deposit the tax remitted
30 proportionately to each taxing jurisdiction in accordance with the percentage that each such
31 jurisdiction's share of the tax due for the filing period bears to the total tax due from such
32 taxpayer for such period. The unpaid balance due along with penalties and interest shall be
33 similarly prorated among the state and all local jurisdictions for which tax was due during the
34 filing period for which an underpayment occurs. The provisions of this subsection shall apply
35 to all returns or remittances relating to sales made on or after January 1, 1984.

144.526. 1. This section shall be known and may be cited as the "Show Me Green Sales
2 Tax Holiday".

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

4 (1) "Appliance", clothes washers and dryers, water heaters, trash compactors,
5 dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and
6 freezers; and

7 (2) "Energy star certified", any appliance approved by both the United States
8 Environmental Protection Agency and the United States Department of Energy as eligible to
9 display the energy star label, as amended from time to time.

10 3. In each year beginning on or after January 1, 2009, there is hereby specifically
11 exempted from state sales tax law **and all local sales and use taxes** all retail sales of any energy

12 star certified new appliance, up to one thousand five hundred dollars per appliance, during a
13 seven-day period beginning at 12:01 a.m. on April nineteenth and ending at midnight on April
14 twenty-fifth. **If a purchaser and seller are located in two different time zones, the time zone
15 of the seller's location shall determine the authorized exemption period.**

16 4. ~~[A political subdivision may allow the sales tax holiday under this section to apply to
17 its local sales taxes by enacting an ordinance to that effect. Any such political subdivision shall
18 notify the department of revenue not less than forty-five calendar days prior to the beginning date
19 of the sales tax holiday occurring in that year of any such ordinance or order.~~

20 ~~5. This section may not apply to any retailer when less than two percent of the retailer's
21 merchandise offered for sale qualifies for the sales tax holiday. The retailer shall offer a sales
22 tax refund in lieu of the sales tax holiday.]~~ **A sale of property that is eligible for an exemption
23 under subsection 1 of this section but is purchased under a layaway sale shall only qualify
24 for an exemption if:**

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

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

30 5. (1) For any discount offered by a seller that is a reduction of the sales price of
31 the product, the discounted sales price shall determine whether the sales price falls below
32 the price threshold provided in subsection 1 of this section. A coupon that reduces the sales
33 price shall be treated as a discount only if the seller is not reimbursed for the coupon
34 amount by a third party.

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

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

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

47 **8. (1) If a purchaser purchases an item of eligible property during an exemption**
48 **period, but later exchanges the item for a similar eligible item after the exemption period,**
49 **no additional tax shall be due on the new item.**

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

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

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

144.600. 1. This law may be cited as the "Compensating Use Tax Law".

2 **2. All provisions in sections 144.010 to 144.527 with respect to sales into this state**
3 **by out-of-state sellers shall apply to the compensating use tax law.**

144.612. 1. A vendor shall be required to register with the director under this
2 chapter for the collection and remittance of use tax if the vendor engages in business
3 activities within this state. For purposes of this chapter, "engages in business activities
4 within this state" includes:

5 **(1) Maintaining or having a franchisee or licensee operating under the seller's trade**
6 **name in this state if the franchisee or licensee is required to collect sales tax under this**
7 **chapter; or**

8 **(2) Soliciting sales or taking orders by sales agents or traveling representatives.**

9 **2. A vendor shall be presumed to engage in business activities within this state if**
10 **any person, other than a common carrier acting in its capacity as such, that has substantial**
11 **nexus with this state:**

12 **(1) Sells a similar line of products as the vendor and does so under the same or a**
13 **similar business name;**

14 **(2) Maintains an office, distribution facility, warehouse, storage place, or similar**
15 **place of business in the state to facilitate the delivery of property or services sold by the**
16 **vendor to the vendor's customers;**

17 **(3) Delivers, installs, assembles, or performs maintenance services for the vendor's**
18 **customers within the state;**

19 **(4) Facilitates the vendor's delivery of property to customers in the state by**
20 **allowing the vendor's customers to pick up property sold by the vendor at an office,**
21 **distribution facility, warehouse, storage place, or similar place of business maintained by**
22 **the person in the state; or**

23 **(5) Conducts any other activities in the state that are significantly associated with**
24 **the vendor's ability to establish and maintain a market in the state for the sales;**

25 **3. The presumption in subsection 2 of this section may be rebutted by**
26 **demonstrating that the person's activities in the state are not significantly associated with**
27 **the vendor's ability to establish or maintain a market in this state for the vendor's sales.**

28 **4. Notwithstanding subsection 2 of this section, a vendor shall be presumed to**
29 **engage in business activities within this state if the vendor enters into an agreement with**
30 **one or more residents of this state under which the resident, for a commission or other**
31 **consideration, directly or indirectly refers potential customers, whether by a link on a**
32 **website, an in-person oral presentation, telemarketing, or otherwise, to the vendor, if the**
33 **cumulative gross receipts from sales by the vendor to customers in the state who are**
34 **referred to the vendor by all residents with this type of an agreement with the vendor are**
35 **in excess of ten thousand dollars during the preceding twelve months.**

36 **5. The presumption in subsection 4 of this section may be rebutted by submitting**
37 **proof that the residents with whom the vendor has an agreement did not engage in any**
38 **activity within the state that was significantly associated with the vendor's ability to**
39 **establish or maintain the vendor's market in the state during the preceding twelve months.**
40 **Such proof may consist of sworn written statements from all of the residents with whom**
41 **the vendor has an agreement stating that they did not engage in any solicitation in the state**
42 **on behalf of the vendor during the preceding year provided that such statements are**
43 **provided and obtained in good faith.**

44 **6. (1) Notwithstanding any other provision of law to the contrary, any vendor**
45 **selling tangible personal property or services designated and defined as taxable under the**
46 **provisions of this chapter for delivery into Missouri, and who does not have a physical**
47 **presence in the state, shall be subject to the provisions of sections 144.600 to 144.753, shall**
48 **remit the use tax, and shall follow all applicable procedures and requirements of law as if**
49 **the vendor had a physical presence in the state, provided the vendor's gross revenue from**
50 **delivery of tangible personal property into this state in the previous or current calendar**
51 **year exceeds one hundred thousand dollars. No obligation to collect and remit use tax**
52 **required under this subsection shall be applied prior to January 1, 2022.**

53 **(2) The use tax revenue collected from remittances made under the provisions of**
54 **subdivision (1) of this subsection shall be deposited in the general revenue fund as provided**
55 **under section 144.700.**

144.655. 1. Every vendor, on or before the last day of the month following each calendar
2 quarterly period of three months, shall file with the director of revenue a return of all taxes
3 collected for the preceding quarter in the form prescribed by the director of revenue, showing the
4 total sales price of the tangible personal property sold by the vendor, the storage, use or
5 consumption of which is subject to the tax levied by this law, and other information the director
6 of revenue deems necessary. The return shall be accompanied by a remittance of the amount of
7 the tax required to be collected by the vendor during the period covered by the return. Returns
8 shall be signed by the vendor or the vendor's authorized agent. The director of revenue may
9 promulgate rules or regulations changing the filing and payment requirements of vendors, but
10 shall not require any vendor to file and pay more frequently than required in this section.

11 2. Where the aggregate amount of tax required to be collected by a vendor is in excess
12 of two hundred and fifty dollars for either the first or second month of a calendar quarter, the
13 vendor shall pay such aggregate amount for such months to the director of revenue by the
14 twentieth day of the succeeding month. The amount so paid shall be allowed as a credit against
15 the liability shown on the vendor's quarterly return required by this section.

16 3. Where the aggregate amount of tax required to be collected by a vendor is less than
17 forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit the
18 vendor to file a return for a calendar year. The return shall be filed and the taxes paid on or
19 before January thirty-first of the succeeding year.

20 4. Except as provided in subsection 5 of this section, every person purchasing tangible
21 personal property, the storage, use or consumption of which is subject to the tax levied by
22 sections 144.600 to 144.748, who has not paid the tax due to a vendor registered in accordance
23 with the provisions of section 144.650, shall file with the director of revenue a return for the
24 preceding reporting period in the form and manner that the director of revenue prescribes,
25 showing the total sales price of the tangible property purchased during the preceding reporting
26 period and any other information that the director of revenue deems necessary for the proper
27 administration of sections 144.600 to 144.748. The return shall be accompanied by a remittance
28 of the amount of the tax required by sections 144.600 to 144.748 to be paid by the person.
29 Returns shall be signed by the person liable for the tax or such person's duly authorized agent.
30 For purposes of this subsection, the reporting period shall be determined by the director of
31 revenue and may be a calendar quarter or a calendar year. Annual returns and payments required
32 by the director pursuant to this subsection shall be due on or before April fifteenth of the year
33 for the preceding calendar year and quarterly returns and payments shall be due on or before the

34 last day of the month following each calendar period of three months. Upon the taxpayer's
35 request, the director may allow the filing of such returns and payments on a monthly basis. If
36 a taxpayer elects to file a monthly return and payment, such return and payment shall be due on
37 or before the twentieth day of the succeeding month.

38 5. Any person purchasing tangible personal property subject to the taxes imposed by
39 sections 144.600 to 144.748 shall not be required to file a use tax return with the director of
40 revenue if such purchases on which such taxes were not paid do not exceed in the aggregate two
41 thousand dollars in any calendar year.

42 6. Nothing in subsection 5 of this section shall relieve a vendor of liability to collect the
43 tax imposed pursuant to sections 144.600 to 144.748 on the total gross receipts of all sales of
44 tangible personal property used, stored or consumed in this state and to remit all taxes collected
45 to the director of revenue in accordance with the provisions of this section nor shall it relieve a
46 purchaser from paying such taxes to a vendor registered in accordance with the provisions of
47 section 144.650.

48 **7. Any out-of-state seller that is not legally required to register for use tax in this**
49 **state but chooses to collect and remit use tax under sections 144.600 to 144.761 shall file a**
50 **return for the calendar year. The return shall be filed and the taxes paid on or before**
51 **January thirty-first of the succeeding year.**

144.710. [~~From every remittance made by a vendor as required by sections 144.600 to~~
2 ~~144.745 to the director of revenue on or before the date when the remittance becomes due, the~~
3 ~~vendor may deduct and retain an amount equal to two percent thereof.] **The provisions of**
4 **section 144.140 relating to the allowance for timely remittance of payment shall be**
5 **applicable to the tax levied under sections 144.600 to 144.745.**~~

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

2 **(1) "Marketplace facilitator", a person that:**

3 **(a) Facilitates a retail sale by a marketplace seller by listing or advertising for sale**
4 **by the marketplace seller, in any forum, tangible personal property or services that are**
5 **subject to tax under this chapter; and**

6 **(b) Either directly or indirectly, through agreements or arrangements with third**
7 **parties, collecting payment from the purchaser and transmitting such payment to the**
8 **marketplace seller regardless of whether the marketplace facilitator receives compensation**
9 **or other consideration in exchange for its services.**

10

11 **A marketplace facilitator is a seller and shall comply with the provisions of this chapter.**
12 **A marketplace facilitator shall not include a person who provides internet advertising**
13 **services or product listing and who does not collect payment from the purchaser and**

14 transmit payment to the marketplace seller, and shall not include a person with respect to
15 the provision of travel agency services or the operation of a marketplace or that portion
16 of a marketplace that enables consumers to receive travel agency services. For the
17 purposes of this subdivision, "travel agency services" means facilitating, for a commission,
18 fee, or other consideration, vacation or travel packages; rental car or other travel
19 reservations; tickets for domestic or foreign travel by air, rail, ship, bus, or other medium
20 of transportation; or hotel or other lodging accommodations;

21 (2) "Marketplace seller", a seller that makes sales through any electronic
22 marketplace operated by a marketplace facilitator;

23 (3) "Person", any individual, firm, copartnership, joint venture, association, or
24 corporation, municipal or private, whether organized for profit or not; state, county,
25 political subdivision, state department, commission, board, bureau or agency; estate, trust,
26 business trust, receiver, or trustee appointed by the state or a federal court; syndicate; or
27 any other group or combination acting as a unit;

28 (4) "Purchaser", any person who is the recipient for a valuable consideration of
29 any sale of tangible personal property acquired for use, storage, or consumption in this
30 state;

31 (5) "Retail sale", the same meaning as defined under sections 144.010 and 144.011,
32 excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and
33 outboard motors required to be titled under the laws of the state and subject to tax under
34 subdivision (9) of subsection 1 of section 144.020;

35 (6) "Seller", a person selling or furnishing tangible personal property or rendering
36 services on the receipts from which a tax is imposed under section 144.020.

37 2. (1) By no later than January 1, 2022, marketplace facilitators that reach the
38 threshold provided under subsection 6 of section 144.612 shall register with the department
39 to collect and remit sales and use tax, as applicable, on sales made through the marketplace
40 facilitator's marketplace by or on behalf of a marketplace seller that are purchased in or
41 delivered into the state, whether by the marketplace facilitator or another person, and
42 regardless of whether the marketplace seller for whom sales are facilitated possesses a
43 retail sales license or would have been required to collect sales or use tax had the sale not
44 been facilitated by the marketplace facilitator. Such retail sales shall include those made
45 directly by the marketplace facilitator and shall also include those retail sales made by
46 marketplace sellers through the marketplace facilitator's marketplace. The collection and
47 reporting requirements of this subsection shall not apply to retail sales other than those
48 made through a marketplace facilitator's marketplace. Nothing in this section shall be

49 construed to limit or prohibit the ability of a marketplace facilitator and a marketplace
50 seller to enter into agreements regarding the fulfillment of the requirements of this chapter.

51 (2) All taxable sales made through a marketplace facilitator's marketplace by or
52 on behalf of a marketplace seller shall be deemed to be consummated at the location in this
53 state to which the item is shipped or delivered, or at which possession is taken by the
54 purchaser.

55 3. Marketplace facilitators that are required to collect sales and use tax under this
56 section shall report and remit the tax separately from any sales and use tax collected by the
57 marketplace facilitator, or by affiliates of the marketplace facilitator, which the
58 marketplace facilitator would have been required to collect and remit under the provisions
59 of this chapter prior to January 1, 2022. Such tax shall be reported and remitted on a
60 marketplace facilitator return to be developed and published by the department.
61 Marketplace facilitators shall maintain records of all sales delivered to a location in the
62 state, including copies of invoices showing the purchaser, address, purchase amount, and
63 sales and use tax collected. Such records shall be made available for review and inspection
64 upon request by the department.

65 4. Marketplace facilitators who properly collect and remit to the department in a
66 timely manner sales and use tax on sales in accordance with the provisions of this section
67 by or on behalf of marketplace sellers shall be eligible for any discount provided under this
68 chapter.

69 5. A marketplace facilitator shall provide the purchaser with a statement or invoice
70 showing that the sales or use tax was collected and shall be remitted on the purchaser's
71 behalf.

72 6. Any taxpayer who remits sales or use tax under this section shall be entitled to
73 refunds or credits to the same extent and in the same manner provided for in section
74 144.190 for taxes collected and remitted under this section. Nothing in this section shall
75 relieve a purchaser of the obligation to remit sales or use tax for any retail sale taxable
76 under this chapter for which a marketplace facilitator or marketplace seller does not
77 collect and remit the sales or use tax.

78 7. Except as provided under subsections 8 to 10 of this section, marketplace
79 facilitators shall be subject to the penalty provisions, procedures, and reporting
80 requirements provided under the provisions of this chapter.

81 8. No class action shall be brought against a marketplace facilitator in any court
82 in this state on behalf of purchasers arising from or in any way related to an overpayment
83 of sales or use tax collected on retail sales facilitated by a marketplace facilitator,
84 regardless of whether that claim is characterized as a tax refund claim. Nothing in this

85 subsection shall affect a purchaser's right to seek a refund as provided under section
86 144.190.

87 9. An audit performed by the department under this chapter shall only be
88 performed on a marketplace facilitator for sales made by marketplace sellers but
89 facilitated by the marketplace facilitator. The department shall not audit a marketplace
90 seller for sales facilitated by a marketplace facilitator except to the extent a marketplace
91 facilitator seeks relief from liability under the provisions of paragraph (a) of subdivision
92 (1) of subsection 10 of this section.

93 10. (1) A marketplace facilitator shall be relieved from liability under this section
94 for the failure to collect and remit the correct amount of sales or use tax on retail sales
95 facilitated for marketplace sellers under the following circumstances:

96 (a) To the extent that the marketplace facilitator demonstrates to the satisfaction
97 of the department that the error was due to insufficient or incorrect information given to
98 the marketplace facilitator by the marketplace seller; provided, however, that a
99 marketplace facilitator shall not be relieved of liability under this paragraph if the
100 marketplace facilitator and the marketplace seller are affiliated;

101 (b) To the extent that the marketplace facilitator demonstrates to the satisfaction
102 of the department that:

103 a. The marketplace facilitator is not the seller and that the marketplace facilitator
104 and marketplace seller are not affiliated;

105 b. The retail sale was facilitated for a marketplace seller through a marketplace
106 operated by the marketplace facilitator; and

107 c. The failure to collect and remit the correct amount of sales or use tax was due to
108 an error other than an error in sourcing the sale under the provisions of this chapter.

109 (2) The relief from liability provided under subdivision (1) of this subsection shall
110 not exceed the following percentage of the total sales and use tax due on retail sales
111 facilitated by a marketplace facilitator for marketplace sellers and sourced to this state
112 during a calendar year, excluding retail sales made directly by the marketplace facilitator
113 or affiliates of the marketplace facilitator:

114 (a) For retail sales made or facilitated during the 2022 calendar year, four percent;

115 (b) For retail sales made or facilitated during the 2023 calendar year, two percent;

116 (c) For retail sales made or facilitated during the 2024 calendar year, one percent;

117 and

118 (d) For retail sales made or facilitated for all years beginning on or after January
119 1, 2025, zero percent.

120 **(3) To the extent that a marketplace facilitator is relieved of liability for the**
121 **collection of sales and use tax under this subsection, the marketplace seller for whom the**
122 **marketplace facilitator has made or facilitated the sale shall also be relieved of liability**
123 **under this subsection.**

124 **(4) The department shall determine the manner in which a marketplace facilitator**
125 **or marketplace seller shall apply for and claim the relief from liability provided for under**
126 **this subsection.**

127 **11. The department may grant a waiver from the requirements of this section if a**
128 **marketplace facilitator demonstrates to the satisfaction of the department that all of its**
129 **marketplace sellers are already registered under the provisions of this chapter to collect**
130 **and remit sales and use tax. If such waiver is granted, the sales or use tax due shall be**
131 **collected and remitted by the marketplace seller. The department shall develop guidelines**
132 **by rule that establish the criteria for obtaining a waiver, the process and procedure for a**
133 **marketplace facilitator or marketplace seller to apply for a waiver, and the process for**
134 **providing notice to an affected marketplace facilitator and marketplace seller of a waiver**
135 **obtained under the provisions of this subsection. Any rule or portion of a rule, as that term**
136 **is defined in section 536.010, that is created under the authority delegated in this section**
137 **shall become effective only if it complies with and is subject to all of the provisions of**
138 **chapter 536 and, if applicable, section 536.028. This section and chapter 536 are**
139 **nonseverable, and if any of the powers vested with the general assembly pursuant to**
140 **chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are**
141 **subsequently held unconstitutional, then the grant of rulemaking authority and any rule**
142 **proposed or adopted after January 1, 2022, shall be invalid and void.**

143 **12. For the purposes of this section, a marketplace facilitator shall not include a**
144 **third-party financial institution appointed by a merchant or a marketplace facilitator to**
145 **handle various forms of payment transactions, such as processing credit cards and debit**
146 **cards, and whose sole activity with respect to marketplace sales is to facilitate the payment**
147 **transactions between two parties.**

144.757. 1. Any county or municipality, except municipalities within a county having
2 a charter form of government with a population in excess of nine hundred thousand, may, by a
3 majority vote of its governing body, impose a local use tax if a local sales tax is imposed as
4 defined in section 32.085 at a rate equal to the rate of the local sales tax in effect in such county
5 or municipality; provided, however, that no ordinance or order enacted pursuant to sections
6 144.757 to 144.761 shall be effective unless the governing body of the county or municipality
7 submits to the voters thereof at a municipal, county or state general, primary or special election
8 a proposal to authorize the governing body of the county or municipality to impose a local use

9 tax pursuant to sections 144.757 to 144.761. Municipalities within a county having a charter
 10 form of government with a population in excess of nine hundred thousand may, upon voter
 11 approval received pursuant to paragraph (b) of subdivision (2) of subsection 2 of this section,
 12 impose a local use tax at the same rate as the local municipal sales tax with the revenues from
 13 all such municipal use taxes to be distributed pursuant to subsection 4 of section 94.890. The
 14 municipality shall within thirty days of the approval of the use tax imposed pursuant to paragraph
 15 (b) of subdivision (2) of subsection 2 of this section select one of the distribution options
 16 permitted in subsection 4 of section 94.890 for distribution of all municipal use taxes.

17 2. (1) The ballot of submission, except for counties and municipalities described in
 18 subdivisions (2) and (3) of this subsection, shall contain substantially the following language:

19 Shall the _____ (county or municipality's name) impose a local use tax at the
 20 same rate as the total local sales tax rate, [~~currently _____ (insert percent),~~]
 21 provided that if the local sales tax rate is reduced or raised by voter approval, the
 22 local use tax rate shall also be reduced or raised by the same action? [~~A use tax~~
 23 ~~return shall not be required to be filed by persons whose purchases from~~
 24 ~~out-of-state vendors do not in total exceed two thousand dollars in any calendar~~
 25 ~~year.] **Approval of this question will eliminate the disparity in tax rates**
 26 **collected by local and out-of-state sellers by imposing the same rate on all**
 27 **sellers.**~~

28 YES NO

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

31 (2) (a) The ballot of submission in a county having a charter form of government with
 32 a population in excess of nine hundred thousand shall contain substantially the following
 33 language:

34 For the purposes of enhancing county and municipal public safety, parks, and job
 35 creation and enhancing local government services, shall the county be authorized
 36 to collect a local use tax equal to the total of the existing county sales tax rate [~~of~~
 37 ~~(insert tax rate)],~~ provided that if the county sales tax is repealed, reduced or
 38 raised by voter approval, the local use tax rate shall also be repealed, reduced or
 39 raised by the same voter action? Fifty percent of the revenue shall be used by the
 40 county throughout the county for improving and enhancing public safety, park
 41 improvements, and job creation, and fifty percent shall be used for enhancing
 42 local government services. The county shall be required to make available to the
 43 public an audited comprehensive financial report detailing the management and
 44 use of the countywide portion of the funds each year.

45 A use tax is the equivalent of a sales tax on purchases from out-of-state sellers
 46 by in-state buyers and on certain taxable business transactions. [~~A use tax return~~
 47 ~~shall not be required to be filed by persons whose purchases from out-of-state~~
 48 ~~vendors do not in total exceed two thousand dollars in any calendar year.]~~

49 **Approval of this question will eliminate the disparity in tax rates collected**
 50 **by local and out-of-state sellers by imposing the same rate on all sellers.**

51 YES NO

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

54 (b) The ballot of submission in a municipality within a county having a charter form of
 55 government with a population in excess of nine hundred thousand shall contain substantially the
 56 following language:

57 Shall the municipality be authorized to impose a local use tax at the same rate as
 58 the local sales tax by a vote of the governing body, provided that if any local sales
 59 tax is repealed, reduced or raised by voter approval, the respective local use tax
 60 shall also be repealed, reduced or raised by the same action? [~~A use tax return~~
 61 ~~shall not be required to be filed by persons whose purchases from out-of-state~~
 62 ~~vendors do not in total exceed two thousand dollars in any calendar year.]~~

63 **Approval of this question will eliminate the disparity in tax rates collected**
 64 **by local and out-of-state sellers by imposing the same rate on all sellers.**

65 YES NO

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

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

70 Shall the _____ (city name) impose a local use tax at the same rate as the local
 71 sales tax, [~~currently at a rate of _____ (insert percent)~~] which includes the
 72 capital improvements sales tax and the transportation tax, provided that if any
 73 local sales tax is repealed, reduced or raised by voter approval, the respective
 74 local use tax shall also be repealed, reduced or raised by the same action? [~~A use~~
 75 ~~tax return shall not be required to be filed by persons whose purchases from~~
 76 ~~out-of-state vendors do not in total exceed two thousand dollars in any calendar~~
 77 ~~year.]~~

78 **Approval of this question will eliminate the disparity in tax rates**
 79 **collected by local and out-of-state sellers by imposing the same rate on all**
 80 **sellers.**

80 YES NO

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

83 (4) If any of such ballots are submitted on August 6, 1996, and if a majority of the votes
84 cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the
85 ordinance or order and any amendments thereto shall be in effect October 1, 1996, provided the
86 director of revenue receives notice of adoption of the local use tax on or before August 16, 1996.
87 If any of such ballots are submitted after December 31, 1996, and if a majority of the votes cast
88 on the proposal by the qualified voters voting thereon are in favor of the proposal, then the
89 ordinance or order and any amendments thereto shall be in effect on the first day of the calendar
90 quarter which begins at least forty-five days after the director of revenue receives notice of
91 adoption of the local use tax. If a majority of the votes cast by the qualified voters voting are
92 opposed to the proposal, then the governing body of the county or municipality shall have no
93 power to impose the local use tax as herein authorized unless and until the governing body of the
94 county or municipality shall again have submitted another proposal to authorize the governing
95 body of the county or municipality to impose the local use tax and such proposal is approved by
96 a majority of the qualified voters voting thereon.

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

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

144.759. 1. All local use taxes collected by the director of revenue pursuant to sections
2 144.757 to 144.761 on behalf of any county or municipality, less one percent for cost of
3 collection, which shall be deposited in the state's general revenue fund after payment of
4 premiums for surety bonds as provided in section 32.087 shall be deposited with the state
5 treasurer in a local use tax trust fund, which fund shall be separate and apart from the local sales
6 tax trust funds. The moneys in such local use tax trust fund shall not be deemed to be state funds
7 and shall not be commingled with any funds of the state. The director of revenue shall keep
8 accurate records of the amount of money in the trust fund which was collected in each county
9 or municipality imposing a local use tax, and the records shall be open to the inspection of
10 officers of the county or municipality and to the public. No later than the tenth day of each

11 month, the director of revenue shall distribute all moneys deposited in the trust fund during the
12 preceding month, except as provided in subsection 2 of this section, to the county or municipality
13 treasurer, or such other officer as may be designated by the county or municipality ordinance or
14 order, of each county or municipality imposing the tax authorized by sections 144.757 to
15 144.761, the sum due the county or municipality as certified by the director of revenue.

16 2. The director of revenue shall distribute all moneys which would be due any county
17 having a charter form of government and having a population of nine hundred thousand or more
18 to the county treasurer or such other officer as may be designated by county ordinance, who shall
19 distribute such moneys as follows: the portion of the use tax imposed by the county which
20 equals one-half the rate of sales tax in effect for such county shall be disbursed to the county
21 treasurer for expenditure throughout the county for public safety, parks, and job creation, subject
22 to any qualifications and regulations adopted by ordinance of the county. Such ordinance shall
23 require an audited comprehensive financial report detailing the management and use of such
24 funds each year. Such ordinance shall also require that the county and the municipal league of
25 the county jointly prepare a strategy to guide expenditures of funds and conduct an annual review
26 of the strategy. The treasurer or such other officer as may be designated by county ordinance
27 shall distribute one-third of the balance to the county and to each city, town and village in group
28 B according to section 66.620 as modified by this section, a portion of the two-thirds remainder
29 of such balance equal to the percentage ratio that the population of each such city, town or
30 village bears to the total population of all such group B cities, towns and villages. For the
31 purposes of this subsection, population shall be determined by the last federal decennial census
32 or the latest census that determines the total population of the county and all political
33 subdivisions therein. For the purposes of this subsection, each city, town or village in group A
34 according to section 66.620 but whose per capita sales tax receipts during the preceding calendar
35 year pursuant to sections 66.600 to 66.630 were less than the per capita countywide average of
36 all sales tax receipts during the preceding calendar year, shall be treated as a group B city, town
37 or village until the per capita amount distributed to such city, town or village equals the
38 difference between the per capita sales tax receipts during the preceding calendar year and the
39 per capita countywide average of all sales tax receipts during the preceding calendar year.

40 3. The director of revenue may authorize the state treasurer to make refunds from the
41 amounts in the trust fund and credited to any county or municipality for erroneous payments and
42 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
43 such counties or municipalities. If any county or municipality abolishes the tax, the county or
44 municipality shall notify the director of revenue of the action ~~[at least ninety days]~~ prior to the
45 effective date of the repeal, and the **repeal shall be effective as provided in subsection 19 of**
46 **section 32.087.** The director of revenue may order retention in the trust fund, for a period of one

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

54 4. Except as modified in sections 144.757 to 144.761, all provisions of sections 32.085
55 ~~and~~ to 32.087 applicable to the local sales tax, except for subsection 12 of section 32.087, and
56 all provisions of sections 144.600 to 144.745 shall apply to the tax imposed pursuant to sections
57 144.757 to 144.761, and the director of revenue shall perform all functions incident to the
58 administration, collection, enforcement, and operation of the tax.

144.761. 1. No county or municipality imposing a local use tax pursuant to sections
2 144.757 to 144.761 may repeal or amend such local use tax unless such repeal or amendment is
3 submitted to and approved by the voters of the county or municipality in the manner provided
4 in section 144.757; provided, however, that the repeal of the local sales tax within the county or
5 municipality shall be deemed to repeal the local use tax imposed pursuant to sections 144.757
6 to 144.761.

7 2. Whenever the governing body of any county or municipality in which a local use tax
8 has been imposed in the manner provided by sections 144.757 to 144.761 receives a petition,
9 signed by fifteen percent of the registered voters of such county or municipality voting in the last
10 gubernatorial election, calling for an election to repeal such local use tax, the governing body
11 shall submit to the voters of such county or municipality a proposal to repeal the county or
12 municipality use tax imposed pursuant to sections 144.757 to 144.761. If a majority of the votes
13 cast on the proposal by the registered voters voting thereon are in favor of the proposal to repeal
14 the local use tax, then the ordinance or order imposing the local use tax, along with any
15 amendments thereto, is repealed. If a majority of the votes cast by the registered voters voting
16 thereon are opposed to the proposal to repeal the local use tax, then the ordinance or order
17 imposing the local use tax, along with any amendments thereto, shall remain in effect.
18 **Subsection 19 of section 32.087 shall apply to such repeal of the tax authorized under**
19 **sections 144.757 to 144.761.**

184.845. 1. The board of the district may impose a museum and cultural district sales
2 tax by resolution on all retail sales made in such museum and cultural district which are subject
3 to taxation pursuant to the provisions of sections 144.010 to ~~144.525~~ **144.527**. Such museum
4 and cultural district sales tax may be imposed for any museum or cultural purpose designated by
5 the board of the museum and cultural district. If the resolution is adopted the board of the district

6 may submit the question of whether to impose a sales tax authorized by this section to the
7 qualified voters, who shall have the same voting interests as with the election of members of the
8 board of the district.

9 2. The sales tax authorized by this section shall become effective ~~[on the first day of the~~
10 ~~second calendar quarter following adoption of the tax by the board or qualified voters]~~ **as**
11 **provided in subsection 19 of section 32.087**, if the board elects to submit the question of
12 whether to impose a sales tax to the qualified voters.

13 3. In each museum and cultural district in which a sales tax has been imposed in the
14 manner provided by this section, every retailer shall add the tax imposed by the museum and
15 cultural district pursuant to this section to the retailer's sale price, and when so added such tax
16 shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid, and
17 shall be recoverable at law in the same manner as the purchase price.

18 4. In order to permit sellers required to collect and report the sales tax authorized by this
19 section to collect the amount required to be reported and remitted, but not to change the
20 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid
21 fractions of pennies, the ~~[museum and cultural district may establish appropriate brackets which~~
22 ~~shall be used in the district imposing a tax pursuant to this section in lieu of those brackets~~
23 ~~provided in]~~ **tax shall be calculated as authorized by the provisions of section 144.285.**

24 5. All revenue received by a museum and cultural district from the tax authorized by this
25 section which has been designated for a certain museum or cultural purpose shall be deposited
26 in a special trust fund and shall be used solely for such designated purpose. All funds remaining
27 in the special trust fund shall continue to be used solely for such designated museum or cultural
28 purpose. Any funds in such special trust fund which are not needed for current expenditures may
29 be invested by the board of directors in accordance with applicable laws relating to the
30 investment of other museum or cultural district funds.

31 6. The sales tax may be imposed at a rate of one-half of one percent, three-fourths of one
32 percent or one percent on the receipts from the sale at retail of all tangible personal property or
33 taxable services at retail within the museum and cultural district adopting such tax, if such
34 property and services are subject to taxation by the state of Missouri pursuant to the provisions
35 of sections 144.010 to ~~[144.525]~~ **144.527**. Any museum and cultural district sales tax imposed
36 pursuant to this section shall be imposed at a rate that shall be uniform throughout the district.

37 7. On and after the effective date of any tax imposed pursuant to this section, the
38 ~~[museum and cultural district]~~ **director of revenue** shall perform all functions incident to the
39 administration, collection, enforcement, and operation of the tax. The tax imposed pursuant to
40 this section shall be collected and reported upon such forms and under such administrative rules
41 and regulations as may be prescribed by the ~~[museum and cultural district]~~ **director of revenue.**

42 8. All applicable provisions contained in ~~[sections 144.010 to 144.525]~~ **chapter 144**
43 governing the state sales tax, sections 32.085 ~~[and]~~ to 32.087, and section 32.057, the uniform
44 confidentiality provision, shall apply to the collection of the tax imposed by this section, except
45 as modified in this section. All revenue collected under this section by the director of the
46 department of revenue on behalf of the museum and cultural districts~~[- except for one percent~~
47 ~~for the cost of collection which shall be deposited in the state's general revenue fund,]~~ shall be
48 deposited in a special trust fund, which is hereby created and shall be known as the "Missouri
49 Museum Cultural District Tax Fund", and shall be used solely for such designated purpose.
50 ~~[Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any~~
51 ~~funds of the state.]~~ The director may make refunds from the amounts in the fund and credited to
52 the district for erroneous payments and overpayments made, and may redeem dishonored checks
53 and drafts deposited to the credit of such county.

54 9. All exemptions granted to agencies of government, organizations, persons and to the
55 sale of certain articles and items of tangible personal property and taxable services pursuant to
56 the provisions of sections 144.010 to ~~[144.525]~~ **144.527** are hereby made applicable to the
57 imposition and collection of the tax imposed by this section.

58 10. The same sales tax permit, exemption certificate and retail certificate required by
59 sections 144.010 to ~~[144.525]~~ **144.527** for the administration and collection of the state sales tax
60 shall satisfy the requirements of this section, and no additional permit or exemption certificate
61 or retail certificate shall be required; except that the museum and cultural district may prescribe
62 a form of exemption certificate for an exemption from the tax imposed by this section.

63 11. The penalties provided in section 32.057 and sections 144.010 to ~~[144.525]~~ **144.527**
64 for violation of those sections are hereby made applicable to violations of this section.

65 12. ~~[For the purpose of a sales tax imposed by a resolution pursuant to this section, all~~
66 ~~retail sales except retail sales of motor vehicles shall be deemed to be consummated at the place~~
67 ~~of business of the retailer unless the tangible personal property sold is delivered by the retailer~~
68 ~~or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an~~
69 ~~out-of-state destination. In the event a retailer has more than one place of business in this state~~
70 ~~which participates in the sale, the sale shall be deemed to be consummated at the place of~~
71 ~~business of the retailer where the initial order for the tangible personal property is taken, even~~
72 ~~though the order shall be forwarded elsewhere for acceptance, approval of credit, shipment or~~
73 ~~billing. A sale by a retailer's employee shall be deemed to be consummated at the place of~~
74 ~~business from which the employee works.~~

75 ~~13.]~~ All sales taxes collected by the museum and cultural district shall be deposited by
76 the museum and cultural district in a special fund to be expended for the purposes authorized in
77 this section. The museum and cultural district shall keep accurate records of the amount of

78 money which was collected pursuant to this section, and the records shall be open to the
 79 inspection by the officers and directors of each museum and cultural district and the Missouri
 80 department of revenue. Tax returns filed by businesses within the district shall otherwise be
 81 considered as confidential in the same manner as sales tax returns filed with the Missouri
 82 department of revenue.

83 [14.] 13. No museum and cultural district imposing a sales tax pursuant to this section
 84 may repeal or amend such sales tax unless such repeal or amendment will not impair the district's
 85 ability to repay any liabilities which it has incurred, money which it has borrowed or revenue
 86 bonds, notes or other obligations which it has issued or which have been issued to finance any
 87 project or projects.

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

221.407. 1. The commission of any regional jail district may impose, by order, a sales
 2 tax in the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one
 3 percent, or one-half of one percent on all retail sales made in such region which are subject to
 4 taxation pursuant to the provisions of sections 144.010 to [144.525] **144.527** for the purpose of
 5 providing jail services and court facilities and equipment for such region. The tax authorized by
 6 this section shall be in addition to any and all other sales taxes allowed by law, except that no
 7 order imposing a sales tax pursuant to this section shall be effective unless the commission
 8 submits to the voters of the district, on any election date authorized in chapter 115, a proposal
 9 to authorize the commission to impose a tax.

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

12 Shall the regional jail district of _____ (counties' names) impose a region-wide
 13 sales tax of _____ (insert amount) for the purpose of providing jail services and
 14 court facilities and equipment for the region?

15 YES NO

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

18

19 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon
 20 are in favor of the proposal, then the order and any amendment to such order shall be in effect
 21 ~~[on the first day of the second quarter immediately following the election approving the~~
 22 ~~proposal]~~ **as provided by subsection 19 of section 32.087.** If the proposal receives less than
 23 the required majority, the commission shall have no power to impose the sales tax authorized
 24 pursuant to this section unless and until the commission shall again have submitted another

25 proposal to authorize the commission to impose the sales tax authorized by this section and such
26 proposal is approved by the required majority of the qualified voters of the district voting on such
27 proposal; however, in no event shall a proposal pursuant to this section be submitted to the voters
28 sooner than twelve months from the date of the last submission of a proposal pursuant to this
29 section.

30 3. All revenue received by a district from the tax authorized pursuant to this section shall
31 be deposited in a special trust fund and shall be used solely for providing jail services and court
32 facilities and equipment for such district for so long as the tax shall remain in effect.

33 4. Once the tax authorized by this section is abolished or terminated by any means, all
34 funds remaining in the special trust fund shall be used solely for providing jail services and court
35 facilities and equipment for the district. Any funds in such special trust fund which are not
36 needed for current expenditures may be invested by the commission in accordance with
37 applicable laws relating to the investment of other county funds.

38 5. All sales taxes collected by the director of revenue pursuant to this section on behalf
39 of any district~~[, less one percent for cost of collection which shall be deposited in the state's~~
40 ~~general revenue fund after payment of premiums for surety bonds as provided in section 32.087,]~~
41 shall be deposited in a special trust fund, which is hereby created, to be known as the "Regional
42 Jail District Sales Tax Trust Fund". ~~[The moneys in the regional jail district sales tax trust fund~~
43 ~~shall not be deemed to be state funds and shall not be commingled with any funds of the state.]~~
44 The director of revenue shall keep accurate records of the amount of money in the trust fund
45 which was collected in each district imposing a sales tax pursuant to this section, and the records
46 shall be open to the inspection of officers of each member county and the public. Not later than
47 the tenth day of each month the director of revenue shall distribute all moneys deposited in the
48 trust fund during the preceding month to the district which levied the tax. Such funds shall be
49 deposited with the treasurer of each such district, and all expenditures of funds arising from the
50 regional jail district sales tax trust fund shall be paid pursuant to an appropriation adopted by the
51 commission and shall be approved by the commission. Expenditures may be made from the fund
52 for any function authorized in the order adopted by the commission submitting the regional jail
53 district tax to the voters.

54 6. The director of revenue may make refunds from the amounts in the trust fund and
55 credited to any district for erroneous payments and overpayments made, and may redeem
56 dishonored checks and drafts deposited to the credit of such districts. If any district abolishes
57 the tax, the commission shall notify the director of revenue of the action ~~[at least ninety days]~~
58 prior to the effective date of the repeal, and the **repeal shall be effective as provided in**
59 **subsection 19 of section 32.087.** The director of revenue may order retention in the trust fund,
60 for a period of one year, of two percent of the amount collected after receipt of such notice to

61 cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts
 62 deposited to the credit of such accounts. After one year has elapsed after the effective date of
 63 abolition of the tax in such district, the director of revenue shall remit the balance in the account
 64 to the district and close the account of that district. The director of revenue shall notify each
 65 district in each instance of any amount refunded or any check redeemed from receipts due the
 66 district.

67 7. Except as provided in this section, all provisions of sections 32.085 ~~and~~ to 32.087
 68 shall apply to the tax imposed pursuant to this section.

69 8. The provisions of this section shall expire September 30, 2028.

238.235. 1. (1) Any transportation development district may by resolution impose a
 2 transportation development district sales tax on all retail sales made in such transportation
 3 development district which are subject to taxation pursuant to the provisions of sections 144.010
 4 to ~~[144.525]~~ **144.527**, except such transportation development district sales tax shall not apply
 5 to the sale or use of motor vehicles, trailers, boats or outboard motors nor to all sales of
 6 electricity or electrical current, water and gas, natural or artificial, nor to sales of service to
 7 telephone subscribers, either local or long distance. Such transportation development district
 8 sales tax may be imposed for any transportation development purpose designated by the
 9 transportation development district in its ballot of submission to its qualified voters, except that
 10 no resolution enacted pursuant to the authority granted by this section shall be effective unless:

11 (a) The board of directors of the transportation development district submits to the
 12 qualified voters of the transportation development district a proposal to authorize the board of
 13 directors of the transportation development district to impose or increase the levy of an existing
 14 tax pursuant to the provisions of this section; or

15 (b) The voters approved the question certified by the petition filed pursuant to subsection
 16 5 of section 238.207.

17 (2) If the transportation district submits to the qualified voters of the transportation
 18 development district a proposal to authorize the board of directors of the transportation
 19 development district to impose or increase the levy of an existing tax pursuant to the provisions
 20 of paragraph (a) of subdivision (1) of this subsection, the ballot of submission shall contain, but
 21 need not be limited to, the following language:

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

27 YES

NO

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

30

31 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
32 of the proposal, then the resolution and any amendments thereto shall be in effect **as provided**
33 **by subsection 19 of section 32.087**. If a majority of the votes cast by the qualified voters voting
34 are opposed to the proposal, then the board of directors of the transportation development district
35 shall have no power to impose the sales tax authorized by this section unless and until the board
36 of directors of the transportation development district shall again have submitted another
37 proposal to authorize it to impose the sales tax pursuant to the provisions of this section and such
38 proposal is approved by a majority of the qualified voters voting thereon.

39 ~~(3) [The sales tax authorized by this section shall become effective on the first day of the~~
40 ~~second calendar quarter after the department of revenue receives notification of the tax.~~

41 ~~————(4) In each transportation development district in which a sales tax has been imposed in~~
42 ~~the manner provided by this section, every retailer shall add the tax imposed by the transportation~~
43 ~~development district pursuant to this section to the retailer's sale price, and when so added such~~
44 ~~tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid,~~
45 ~~and shall be recoverable at law in the same manner as the purchase price.~~

46 ~~————(5) In order to permit sellers required to collect and report the sales tax authorized by this~~
47 ~~section to collect the amount required to be reported and remitted, but not to change the~~
48 ~~requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid~~
49 ~~fractions of pennies, the transportation development district may establish appropriate brackets~~
50 ~~which shall be used in the district imposing a tax pursuant to this section in lieu of those brackets~~
51 ~~provided in section 144.285.~~

52 ~~————(6)] All revenue received by a transportation development district from the tax authorized~~
53 ~~by this section which has been designated for a certain transportation development purpose shall~~
54 ~~be deposited in a special trust fund and shall be used solely for such designated purpose. Upon~~
55 ~~the expiration of the period of years approved by the qualified voters pursuant to subdivision (2)~~
56 ~~of this subsection or if the tax authorized by this section is repealed pursuant to subsection 6 of~~
57 ~~this section, all funds remaining in the special trust fund shall continue to be used solely for such~~
58 ~~designated transportation development purpose. Any funds in such special trust fund which are~~
59 ~~not needed for current expenditures may be invested by the board of directors in accordance with~~
60 ~~applicable laws relating to the investment of other transportation development district funds.~~

61 ~~[(7)]~~ (4) The sales tax may be imposed in increments of one-eighth of one percent, up
62 to a maximum of one percent on the receipts from the sale at retail of all tangible personal
63 property or taxable services at retail within the transportation development district adopting such

64 tax, if such property and services are subject to taxation by the state of Missouri pursuant to the
65 provisions of sections 144.010 to ~~[144.525]~~ **144.527**, except such transportation development
66 district sales tax shall not apply to the sale or use of motor vehicles, trailers, boats or outboard
67 motors nor to public utilities. Any transportation development district sales tax imposed
68 pursuant to this section shall be imposed at a rate that shall be uniform throughout the district.

69 2. The resolution imposing the sales tax pursuant to this section shall impose upon all
70 sellers a tax for the privilege of engaging in the business of selling tangible personal property or
71 rendering taxable services at retail to the extent and in the manner provided in sections 144.010
72 to ~~[144.525]~~ **144.527**, and the rules and regulations of the director of revenue issued pursuant
73 thereto; except that the rate of the tax shall be the rate imposed by the resolution as the sales tax
74 and the tax shall be reported and returned to and collected by the transportation development
75 district.

76 3. ~~[On and after the effective date of any tax imposed pursuant to this section, the~~
77 ~~director of revenue shall perform all functions incident to the administration, collection,~~
78 ~~enforcement, and operation of the tax, and the director of revenue shall collect, in addition to all~~
79 ~~other sales taxes imposed by law, the additional tax authorized pursuant to this section. The tax~~
80 ~~imposed pursuant to this section and the taxes imposed pursuant to all other laws of the state of~~
81 ~~Missouri shall be collected together and reported upon such forms and pursuant to such~~
82 ~~administrative rules and regulations as may be prescribed by the director of revenue.~~

83 ~~4. (1) All applicable provisions contained in sections 144.010 to 144.525, governing the~~
84 ~~state sales tax, sections 32.085 and 32.087 and section 32.057, the uniform confidentiality~~
85 ~~provision, shall apply to the collection of the tax imposed by this section, except as modified in~~
86 ~~this section.~~

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

91 ~~(3) The same sales tax permit, exemption certificate and retail certificate required by~~
92 ~~sections 144.010 to 144.525 for the administration and collection of the state sales tax shall~~
93 ~~satisfy the requirements of this section, and no additional permit or exemption certificate or retail~~
94 ~~certificate shall be required; except that the transportation development district may prescribe~~
95 ~~a form of exemption certificate for an exemption from the tax imposed by this section.~~

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

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

101 ~~—— (6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all~~
102 ~~retail sales except retail sales of motor vehicles shall be deemed to be consummated at the place~~
103 ~~of business of the retailer unless the tangible personal property sold is delivered by the retailer~~
104 ~~or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an~~
105 ~~out-of-state destination. In the event a retailer has more than one place of business in this state~~
106 ~~which participates in the sale, the sale shall be deemed to be consummated at the place of~~
107 ~~business of the retailer where the initial order for the tangible personal property is taken, even~~
108 ~~though the order must be forwarded elsewhere for acceptance, approval of credit, shipment or~~
109 ~~billing. A sale by a retailer's employee shall be deemed to be consummated at the place of~~
110 ~~business from which the employee works.~~

111 ~~—— 5.] All sales taxes received by the transportation development district shall be deposited~~
112 ~~by the director of revenue in a special fund to be expended for the purposes authorized in this~~
113 ~~section. The director of revenue shall keep accurate records of the amount of money which was~~
114 ~~collected pursuant to this section, and the records shall be open to the inspection of officers of~~
115 ~~each transportation development district and the general public.~~

116 ~~[6-] 4. (1) No transportation development district imposing a sales tax pursuant to this~~
117 ~~section may repeal or amend such sales tax unless such repeal or amendment will not impair the~~
118 ~~district's ability to repay any liabilities which it has incurred, money which it has borrowed or~~
119 ~~revenue bonds, notes or other obligations which it has issued or which have been issued by the~~
120 ~~commission or any local transportation authority to finance any project or projects.~~

121 (2) Whenever the board of directors of any transportation development district in which
122 a transportation development sales tax has been imposed in the manner provided by this section
123 receives a petition, signed by ten percent of the qualified voters calling for an election to repeal
124 such transportation development sales tax, the board of directors shall, if such repeal will not
125 impair the district's ability to repay any liabilities which it has incurred, money which it has
126 borrowed or revenue bonds, notes or other obligations which it has issued or which have been
127 issued by the commission or any local transportation authority to finance any project or projects,
128 submit to the qualified voters of such transportation development district a proposal to repeal the
129 transportation development sales tax imposed pursuant to the provisions of this section. If a
130 majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
131 the proposal to repeal the transportation development sales tax, then the resolution imposing the
132 transportation development sales tax, along with any amendments thereto, is repealed **as**
133 **provided by subsection 19 of section 32.087.** If a majority of the votes cast by the qualified
134 voters voting thereon are opposed to the proposal to repeal the transportation development sales

135 tax, then the ordinance or resolution imposing the transportation development sales tax, along
 136 with any amendments thereto, shall remain in effect.

137 ~~[7.]~~ **5.** Notwithstanding any provision of sections 99.800 to 99.865 and this section to
 138 the contrary, the sales tax imposed by a district whose project is a public mass transportation
 139 system shall not be considered economic activity taxes as such term is defined under sections
 140 99.805 and 99.918 and shall not be subject to allocation under the provisions of subsection 3 of
 141 section 99.845, or subsection 4 of section 99.957.

142 **6. After the effective date of any tax imposed under the provisions of this section,**
 143 **the director of revenue shall perform all functions incident to the administration,**
 144 **collection, enforcement, and operation of the tax, and collect, in addition to the sales tax**
 145 **for the state of Missouri, the additional tax authorized under the authority of this section.**
 146 **The tax imposed under this section and the tax imposed under the sales tax law of the state**
 147 **of Missouri shall be collected together and reported upon such forms and under such**
 148 **administrative rules and regulations as may be prescribed by the director of revenue.**

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

238.410. 1. Any county transit authority established pursuant to section 238.400 may
 2 impose a sales tax of up to one percent on all retail sales made in such county which are subject
 3 to taxation under the provisions of sections 144.010 to ~~[144.525]~~ **144.527**. The tax authorized
 4 by this section shall be in addition to any and all other sales taxes allowed by law, except that no
 5 sales tax imposed under the provisions of this section shall be effective unless the governing
 6 body of the county, on behalf of the transit authority, submits to the voters of the county, at a
 7 county or state general, primary or special election, a proposal to authorize the transit authority
 8 to impose a tax.

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

11 Shall the _____ Transit Authority impose a countywide sales tax of _____
 12 (insert amount) in order to provide revenues for the operation of transportation
 13 facilities operated by the transit authority?

14 YES NO

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

17

18 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 19 of the proposal, then the tax shall become effective ~~[on the first day of the second calendar~~
 20 ~~quarter following notification to the department of revenue of adoption of the tax]~~ **as provided**

21 **by subsection 19 of section 32.087.** If a majority of the votes cast by the qualified voters voting
22 are opposed to the proposal, then the transit authority shall have no power to impose the sales
23 tax authorized by this section unless and until another proposal to authorize the transit authority
24 to impose the sales tax authorized by this section has been submitted and such proposal is
25 approved by a majority of the qualified voters voting thereon.

26 3. All revenue received by the transit authority from the tax authorized under the
27 provisions of this section shall be deposited in a special trust fund and shall be used solely by the
28 transit authority for construction, purchase, lease, maintenance and operation of transportation
29 facilities located within the county for so long as the tax shall remain in effect. Any funds in
30 such special trust fund which are not needed for current expenditures may be invested by the
31 transit authority in accordance with applicable laws relating to the investment of county funds.

32 4. No transit authority imposing a sales tax pursuant to this section may repeal or amend
33 such sales tax unless such repeal or amendment is submitted to and approved by the voters of
34 the county in the same manner as provided in subsection 1 of this section for approval of such
35 tax. Whenever the governing body of any county in which a sales tax has been imposed in the
36 manner provided by this section receives a petition, signed by ten percent of the registered voters
37 of such county voting in the last gubernatorial election, calling for an election to repeal such sales
38 tax, the governing body shall submit to the voters of such county a proposal to repeal the sales
39 tax imposed under the provisions of this section. If a majority of the votes cast on the proposal
40 by the registered voters voting thereon are in favor of the proposal to repeal the sales tax, then
41 such sales tax is repealed **as provided by subsection 19 of section 32.087.** If a majority of the
42 votes cast by the registered voters voting thereon are opposed to the proposal to repeal the sales
43 tax, then such sales tax shall remain in effect.

44 5. The sales tax imposed under the provisions of this section shall impose upon all sellers
45 a tax for the privilege of engaging in the business of selling tangible personal property or
46 rendering taxable services at retail to the extent and in the manner provided in sections 144.010
47 to ~~[144.525]~~ **144.527** and the rules and regulations of the director of revenue issued pursuant
48 thereto; except that the rate of the tax shall be the rate approved pursuant to this section. The
49 amount reported and returned to the director of revenue by the seller shall be computed on the
50 basis of the combined rate of the tax imposed by sections 144.010 to ~~[144.525]~~ **144.527** and the
51 tax imposed by this section, plus any amounts imposed under other provisions of law.

52 6. After the effective date of any tax imposed under the provisions of this section, the
53 director of revenue shall perform all functions incident to the administration, collection,
54 enforcement, and operation of the tax, and the director of revenue shall collect in addition to the
55 sales tax for the state of Missouri the additional tax authorized under the authority of this section.
56 The tax imposed under this section and the tax imposed under the sales tax law of the state of

57 Missouri shall be collected together and reported upon such forms and under such administrative
58 rules and regulations as may be prescribed by the director of revenue. In order to permit sellers
59 required to collect and report the sales tax to collect the amount required to be reported and
60 remitted, but not to change the requirements of reporting or remitting tax or to serve as a levy
61 of the tax, and in order to avoid fractions of pennies, the applicable provisions of section 144.285
62 shall apply to all taxable transactions.

63 7. All applicable provisions contained in sections 144.010 to ~~[144.525]~~ **144.527**
64 governing the state sales tax and section 32.057, the uniform confidentiality provision, shall
65 apply to the collection of the tax imposed by this section, except as modified in this section. All
66 exemptions granted to agencies of government, organizations, persons and to the sale of certain
67 articles and items of tangible personal property and taxable services under the provisions of
68 sections 144.010 to ~~[144.525]~~ **144.527** are hereby made applicable to the imposition and
69 collection of the tax imposed by this section. The same sales tax permit, exemption certificate
70 and retail certificate required by sections 144.010 to ~~[144.525]~~ **144.527** for the administration
71 and collection of the state sales tax shall satisfy the requirements of this section, and no
72 additional permit or exemption certificate or retail certificate shall be required; except that the
73 director of revenue may prescribe a form of exemption certificate for an exemption from the tax
74 imposed by this section. All discounts allowed the retailer under the provisions of the state sales
75 tax law for the collection of and for payment of taxes under chapter 144 are hereby allowed and
76 made applicable to any taxes collected under the provisions of this section. The penalties
77 provided in section 32.057 and sections 144.010 to ~~[144.525]~~ **144.527** for a violation of those
78 sections are hereby made applicable to violations of this section.

79 8. ~~[For the purposes of a sales tax imposed pursuant to this section, all retail sales shall
80 be deemed to be consummated at the place of business of the retailer, except for tangible
81 personal property sold which is delivered by the retailer or his agent to an out-of-state destination
82 or to a common carrier for delivery to an out-of-state destination and except for the sale of motor
83 vehicles, trailers, boats and outboard motors, which is provided for in subsection 12 of this
84 section. In the event a retailer has more than one place of business in this state which
85 participates in the sale, the sale shall be deemed to be consummated at the place of business of
86 the retailer where the initial order for the tangible personal property is taken, even though the
87 order must be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A
88 sale by a retailer's employee shall be deemed to be consummated at the place of business from
89 which he works.]~~

90 ~~9.] All sales taxes collected by the director of revenue under this section on behalf of any
91 transit authority[, less one percent for cost of collection which shall be deposited in the state's
92 general revenue fund after payment of premiums for surety bonds as provided in this section,]~~

93 shall be deposited in the state treasury in a special trust fund, which is hereby created, to be
94 known as the "County Transit Authority Sales Tax Trust Fund". ~~[The moneys in the county~~
95 ~~transit authority sales tax trust fund shall not be deemed to be state funds and shall not be~~
96 ~~commingled with any funds of the state.]~~ The director of revenue shall keep accurate records of
97 the amount of money in the trust fund which was collected in each transit authority imposing a
98 sales tax under this section, and the records shall be open to the inspection of officers of the
99 county and the public. Not later than the tenth day of each month the director of revenue shall
100 distribute all moneys deposited in the trust fund during the preceding month to the transit
101 authority which levied the tax.

102 ~~[10.]~~ **9.** The director of revenue may authorize the state treasurer to make refunds from
103 the amounts in the trust fund and credited to any transit authority for erroneous payments and
104 overpayments made, and may authorize the state treasurer to redeem dishonored checks and
105 drafts deposited to the credit of such transit authorities. If any transit authority abolishes the tax,
106 the transit authority shall notify the director of revenue of the action ~~[at least ninety days]~~ prior
107 to the effective date of the repeal and the **repeal shall be effective as provided in subsection**
108 **19 of section 32.087.** The director of revenue may order retention in the trust fund, for a period
109 of one year, of two percent of the amount collected after receipt of such notice to cover possible
110 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the
111 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax
112 in such transit authority, the director of revenue shall authorize the state treasurer to remit the
113 balance in the account to the transit authority and close the account of that transit authority. The
114 director of revenue shall notify each transit authority of each instance of any amount refunded
115 or any check redeemed from receipts due the transit authority. The director of revenue shall
116 annually report on his management of the trust fund and administration of the sales taxes
117 authorized by this section. He shall provide each transit authority imposing the tax authorized
118 by this section with a detailed accounting of the source of all funds received by him for the
119 transit authority.

120 ~~[11.]~~ **10.** The director of revenue and any of his deputies, assistants and employees who
121 shall have any duties or responsibilities in connection with the collection, deposit, transfer,
122 transmittal, disbursement, safekeeping, accounting, or recording of funds which come into the
123 hands of the director of revenue under the provisions of this section shall enter a surety bond or
124 bonds payable to any and all transit authorities in whose behalf such funds have been collected
125 under this section in the amount of one hundred thousand dollars; but the director of revenue
126 may enter into a blanket bond or bonds covering himself and all such deputies, assistants and
127 employees. The cost of the premium or premiums for the surety bond or bonds shall be paid by

128 the director of revenue from the share of the collection retained by the director of revenue for the
129 benefit of the state.

130 ~~[12.]~~ **11.** Sales taxes imposed pursuant to this section and use taxes on the purchase and
131 sale of motor vehicles, trailers, boats, and outboard motors shall not be collected and remitted
132 by the seller, but shall be collected by the director of revenue at the time application is made for
133 a certificate of title, if the address of the applicant is within a county where a sales tax is imposed
134 under this section. The amounts so collected, less the one percent collection cost, shall be
135 deposited in the county transit authority sales tax trust fund. The purchase or sale of motor
136 vehicles, trailers, boats, and outboard motors shall be deemed to be consummated at the address
137 of the applicant. As used in this subsection, the term "boat" shall only include motorboats and
138 vessels as the terms "motorboat" and "vessel" are defined in section 306.010.

139 ~~[13.]~~ **12.** In any county where the transit authority sales tax has been imposed, if any
140 person is delinquent in the payment of the amount required to be paid by him under this section
141 or in the event a determination has been made against him for taxes and penalty under this
142 section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall
143 be the same as that provided in sections 144.010 to ~~[144.525]~~ **144.527**. Where the director of
144 revenue has determined that suit must be filed against any person for the collection of delinquent
145 taxes due the state under the state sales tax law, and where such person is also delinquent in
146 payment of taxes under this section, the director of revenue shall notify the transit authority to
147 which delinquent taxes are due under this section by United States registered mail or certified
148 mail at least ten days before turning the case over to the attorney general. The transit authority,
149 acting through its attorney, may join in such suit as a party plaintiff to seek a judgment for the
150 delinquent taxes and penalty due such transit authority. In the event any person fails or refuses
151 to pay the amount of any sales tax due under this section, the director of revenue shall promptly
152 notify the transit authority to which the tax would be due so that appropriate action may be taken
153 by the transit authority.

154 ~~[14.]~~ **13.** Where property is seized by the director of revenue under the provisions of any
155 law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax
156 imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any
157 tax imposed by this section, the director of revenue shall permit the transit authority to join in
158 any sale of property to pay the delinquent taxes and penalties due the state and to the transit
159 authority under this section. The proceeds from such sale shall first be applied to all sums due
160 the state, and the remainder, if any, shall be applied to all sums due such transit authority under
161 this section.

162 ~~[15. The transit authority created under the provisions of sections 238.400 to 238.412~~
 163 ~~shall notify any and all affected businesses of the change in tax rate caused by the imposition of~~
 164 ~~the tax authorized by sections 238.400 to 238.412.~~

165 ~~———16.]~~ 14. In the event that any transit authority in any county with a charter form of
 166 government and with more than two hundred fifty thousand but fewer than three hundred fifty
 167 thousand inhabitants submits a proposal in any election to increase the sales tax under this
 168 section, and such proposal is approved by the voters, the county shall be reimbursed for the costs
 169 of submitting such proposal from the funds derived from the tax levied under this section.

170 **15. Except as provided in sections 238.400 to 238.412, all provisions of sections**
 171 **32.085 to 32.087 shall apply to the tax imposed under sections 238.410 to 238.412.**

644.032. 1. The governing body of any municipality or county may impose, by
 2 ordinance or order, a sales tax in an amount not to exceed one-half of one percent on all retail
 3 sales made in such municipality or county which are subject to taxation under the provisions of
 4 sections 144.010 to ~~[144.525]~~ **144.527**. The tax authorized by this section and section 644.033
 5 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or
 6 order imposing a sales tax under the provisions of this section and section 644.033 shall be
 7 effective unless the governing body of the municipality or county submits to the voters of the
 8 municipality or county, at a municipal, county or state general, primary or special election, a
 9 proposal to authorize the governing body of the municipality or county to impose a tax, provided,
 10 that the tax authorized by this section shall not be imposed on the sales of food, as defined in
 11 section 144.014, when imposed by any county with a charter form of government and with more
 12 than one million inhabitants.

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

15 Shall the municipality (county) of _____ impose a sales tax of _____ (insert
 16 amount) for the purpose of providing funding for _____ (insert either storm
 17 water control, or local parks, or storm water control and local parks) for the
 18 municipality (county)?

19 YES NO

20

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 22 of the proposal, then the ordinance or order and any amendments thereto shall ~~[be in effect on~~
 23 ~~the first day of the second quarter after the director of revenue receives notice of adoption of the~~
 24 ~~tax]~~ **become effective as provided in subsection 19 of section 32.087**. If a majority of the votes
 25 cast by the qualified voters voting are opposed to the proposal, then the governing body of the
 26 municipality or county shall not impose the sales tax authorized in this section and section

27 644.033 until the governing body of the municipality or county resubmits another proposal to
28 authorize the governing body of the municipality or county to impose the sales tax authorized
29 by this section and section 644.033 and such proposal is approved by a majority of the qualified
30 voters voting thereon; however, in no event shall a proposal pursuant to this section and section
31 644.033 be submitted to the voters sooner than twelve months from the date of the last proposal
32 pursuant to this section and section 644.033.

33 3. All revenue received by a municipality or county from the tax authorized under the
34 provisions of this section and section 644.033 shall be deposited in a special trust fund and shall
35 be used to provide funding for storm water control or for local parks, or both, within such
36 municipality or county, provided that such revenue may be used for local parks outside such
37 municipality or county if the municipality or county is engaged in a cooperative agreement
38 pursuant to section 70.220.

39 4. Any funds in such special trust fund which are not needed for current expenditures
40 may be invested by the governing body in accordance with applicable laws relating to the
41 investment of other municipal or county funds.

42 **5. Except as provided by this section, all provisions of sections 32.085 to 32.087 shall**
43 **apply to the tax imposed under this section.**

2 ~~[66.601. The duties of the director of revenue with respect to the~~
3 ~~allocation, division and distribution of sales and use tax proceeds determined to~~
4 ~~be due any county of the first classification having a charter form of government~~
5 ~~and having a population of nine hundred thousand or more inhabitants and all~~
6 ~~municipalities within such county, resulting from taxes levied or imposed under~~
7 ~~the authority of sections 66.600 to 66.630, section 144.748, 144.748 and sections~~
8 ~~94.850 to 94.857, may be delegated to the county levying the county sales tax~~
9 ~~under sections 66.600 to 66.630, at the discretion of the director of revenue and~~
10 ~~with the consent of the county. Notwithstanding the provisions of section 32.057~~
11 ~~to the contrary, if such duties are so assigned, the director of revenue shall furnish~~
12 ~~the county with sufficient information to perform such duties in such form as may~~
13 ~~be agreed upon by the director and the county at no cost to the county. The~~
14 ~~county shall be bound by the provisions of section 32.057, and shall use any~~
15 ~~information provided by the director of revenue under the provisions of this~~
16 ~~section solely for the purpose of allocating, dividing and distributing such sales~~
17 ~~and use tax revenues. The county shall exercise all of the director's powers and~~
18 ~~duties with respect to such allocation, division and distribution, and shall receive~~
19 ~~no fee for carrying out such powers and duties.]~~

2 ~~[67.1713. Beginning January 1, 2002, there is hereby specifically~~
3 ~~exempted from the tax imposed pursuant to section 67.1712 all sales of food as~~
4 ~~defined by section 144.014.]~~

2 ~~[67.1971. All entities remitting the sales tax authorized pursuant to~~
3 ~~section 67.1959 shall have their liability reduced by an amount equal to~~
4 ~~twenty-five percent of any taxes collected and remitted pursuant to sections~~
5 ~~94.802 to 94.805.]~~

2 ~~[144.069. All sales taxes associated with the titling of motor vehicles;~~
3 ~~trailers, boats and outboard motors under the laws of Missouri shall be imposed~~
4 ~~at the rate in effect at the location of the address of the owner thereof, and all~~
5 ~~sales taxes associated with the titling of vehicles under leases of over sixty-day~~
6 ~~duration of motor vehicles, trailers, boats and outboard motors shall be imposed~~
7 ~~at the rate in effect, unless the vehicle, trailer, boat or motor has been registered~~
8 ~~and sales taxes have been paid prior to the consummation of the lease agreement~~
9 ~~at the location of the address of the lessee thereof on the date the lease is~~
10 ~~consummated, and all applicable sales taxes levied by any political subdivision~~
11 ~~shall be collected and remitted on such sales from the purchaser or lessee by the~~
12 ~~state department of revenue on that basis.]~~

2 ~~[144.517. In addition to the exemptions granted pursuant to section~~
3 ~~144.030, there shall also be exempted from state sales and use taxes all sales of~~
4 ~~textbooks, as defined by section 170.051, when such textbook is purchased by a~~
5 ~~student who possesses proof of current enrollment at any Missouri public or~~
6 ~~private university, college or other postsecondary institution of higher learning~~
7 ~~offering a course of study leading to a degree in the liberal arts, humanities or~~
8 ~~sciences or in a professional, vocational or technical field, provided that the~~
9 ~~books which are exempt from state sales tax are those required or recommended~~
10 ~~for a class. Upon request the institution or department must provide at least one~~
11 ~~list of textbooks to the bookstore each semester. Alternately, the student may~~
12 ~~provide to the bookstore a list from the instructor, department or institution of his~~
13 ~~or her required or recommended textbooks. This exemption shall not apply to~~
14 ~~any locally imposed sales or use tax.]~~

2 ~~[144.605. The following words and phrases as used in sections 144.600~~
3 ~~to 144.745 mean and include:~~

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

6 ~~———— (2) "Engages in business activities within this state" includes:~~

7 ~~———— (a) Maintaining or having a franchisee or licensee operating under the~~
8 ~~seller's trade name in this state if the franchisee or licensee is required to collect~~
9 ~~sales tax pursuant to sections 144.010 to 144.525;~~

10 ~~———— (b) Soliciting sales or taking orders by sales agents or traveling~~
11 ~~representatives;~~

- 12 ~~(c) A vendor is presumed to engage in business activities within this state~~
13 ~~if any person, other than a common carrier acting in its capacity as such, that has~~
14 ~~substantial nexus with this state.~~
- 15 ~~a. Sells a similar line of products as the vendor and does so under the~~
16 ~~same or a similar business name;~~
- 17 ~~b. Maintains an office, distribution facility, warehouse, or storage place,~~
18 ~~or similar place of business in the state to facilitate the delivery of property or~~
19 ~~services sold by the vendor to the vendor's customers;~~
- 20 ~~c. Delivers, installs, assembles, or performs maintenance services for the~~
21 ~~vendor's customers within the state;~~
- 22 ~~d. Facilitates the vendor's delivery of property to customers in the state~~
23 ~~by allowing the vendor's customers to pick up property sold by the vendor at an~~
24 ~~office, distribution facility, warehouse, storage place, or similar place of business~~
25 ~~maintained by the person in the state; or~~
- 26 ~~e. Conducts any other activities in the state that are significantly~~
27 ~~associated with the vendor's ability to establish and maintain a market in the state~~
28 ~~for the sales;~~
- 29 ~~(d) The presumption in paragraph (c) may be rebutted by demonstrating~~
30 ~~that the person's activities in the state are not significantly associated with the~~
31 ~~vendor's ability to establish or maintain a market in this state for the vendor's~~
32 ~~sales;~~
- 33 ~~(e) Notwithstanding paragraph (c), a vendor shall be presumed to engage~~
34 ~~in business activities within this state if the vendor enters into an agreement with~~
35 ~~one or more residents of this state under which the resident, for a commission or~~
36 ~~other consideration, directly or indirectly refers potential customers, whether by~~
37 ~~a link on an internet website, an in-person oral presentation, telemarketing, or~~
38 ~~otherwise, to the vendor, if the cumulative gross receipts from sales by the vendor~~
39 ~~to customers in the state who are referred to the vendor by all residents with this~~
40 ~~type of an agreement with the vendor is in excess of ten thousand dollars during~~
41 ~~the preceding twelve months;~~
- 42 ~~(f) The presumption in paragraph (c) may be rebutted by submitting proof~~
43 ~~that the residents with whom the vendor has an agreement did not engage in any~~
44 ~~activity within the state that was significantly associated with the vendor's ability~~
45 ~~to establish or maintain the vendor's market in the state during the preceding~~
46 ~~twelve months. Such proof may consist of sworn written statements from all of~~
47 ~~the residents with whom the vendor has an agreement stating that they did not~~
48 ~~engage in any solicitation in the state on behalf of the vendor during the~~
49 ~~preceding year provided that such statements were provided and obtained in good~~
50 ~~faith;~~
- 51 ~~(3) "Maintains a place of business in this state" includes maintaining,~~
52 ~~occupying, or using, permanently or temporarily, directly or indirectly, by~~
53 ~~whatever name called, an office, place of distribution, sales or sample room or~~
54 ~~place, warehouse or storage place, or other place of business in this state, whether~~

55 owned or operated by the vendor or by any other person other than a common
56 carrier acting in its capacity as such;

57 ~~(4) "Person", any individual, firm, copartnership, joint venture,
58 association, corporation, municipal or private, and whether organized for profit
59 or not, state, county, political subdivision, state department, commission, board,
60 bureau or agency, except the state transportation department, estate, trust,
61 business trust, receiver or trustee appointed by the state or federal court,
62 syndicate, or any other group or combination acting as a unit, and the plural as
63 well as the singular number;~~

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

67 ~~(6) "Purchaser", any person who is the recipient for a valuable
68 consideration of any sale of tangible personal property acquired for use, storage
69 or consumption in this state;~~

70 ~~(7) "Sale", any transfer, barter or exchange of the title or ownership of
71 tangible personal property, or the right to use, store or consume the same, for a
72 consideration paid or to be paid, and any transaction whether called leases,
73 rentals, bailments, loans, conditional sales or otherwise, and notwithstanding that
74 the title or possession of the property or both is retained for security. For the
75 purpose of this law the place of delivery of the property to the purchaser, user,
76 storer or consumer is deemed to be the place of sale, whether the delivery be by
77 the vendor or by common carriers, private contractors, mails, express, agents,
78 salesmen, solicitors, hawkers, representatives, consignors, peddlers, canvassers
79 or otherwise;~~

80 ~~(8) "Sales price", the consideration including the charges for services;
81 except charges incident to the extension of credit, paid or given, or contracted to
82 be paid or given, by the purchaser to the vendor for the tangible personal
83 property, including any services that are a part of the sale, valued in money,
84 whether paid in money or otherwise, and any amount for which credit is given to
85 the purchaser by the vendor, without any deduction therefrom on account of the
86 cost of the property sold, the cost of materials used, labor or service cost, losses
87 or any other expenses whatsoever, except that cash discounts allowed and taken
88 on sales shall not be included and "sales price" shall not include the amount
89 charged for property returned by customers upon rescission of the contract of
90 sales when the entire amount charged therefor is refunded either in cash or credit
91 or the amount charged for labor or services rendered in installing or applying the
92 property sold, the use, storage or consumption of which is taxable pursuant to
93 sections 144.600 to 144.745. The sales price shall not include usual and
94 customary delivery charges that are separately stated. In determining the amount
95 of tax due pursuant to sections 144.600 to 144.745, any charge incident to the
96 extension of credit shall be specifically exempted;~~

- 97 ~~————— (9) "Selling agent", every person acting as a representative of a principal;~~
- 98 ~~when such principal is not registered with the director of revenue of the state of~~
- 99 ~~Missouri for the collection of the taxes imposed pursuant to sections 144.010 to~~
- 100 ~~144.525 or sections 144.600 to 144.745 and who receives compensation by~~
- 101 ~~reason of the sale of tangible personal property of the principal, if such property~~
- 102 ~~is to be stored, used, or consumed in this state;~~
- 103 ~~————— (10) "Storage", any keeping or retention in this state of tangible personal~~
- 104 ~~property purchased from a vendor, except property for sale or property that is~~
- 105 ~~temporarily kept or retained in this state for subsequent use outside the state;~~
- 106 ~~————— (11) "Tangible personal property", all items subject to the Missouri sales~~
- 107 ~~tax as provided in subdivisions (1) and (3) of section 144.020;~~
- 108 ~~————— (12) "Taxpayer", any person remitting the tax or who should remit the tax~~
- 109 ~~levied by sections 144.600 to 144.745;~~
- 110 ~~————— (13) "Use", the exercise of any right or power over tangible personal~~
- 111 ~~property incident to the ownership or control of that property, except that it does~~
- 112 ~~not include the temporary storage of property in this state for subsequent use~~
- 113 ~~outside the state, or the sale of the property in the regular course of business;~~
- 114 ~~————— (14) "Vendor", every person engaged in making sales of tangible personal~~
- 115 ~~property by mail order, by advertising, by agent or peddling tangible personal~~
- 116 ~~property, soliciting or taking orders for sales of tangible personal property, for~~
- 117 ~~storage, use or consumption in this state, all salesmen, solicitors, hawkers,~~
- 118 ~~representatives, consignees, peddlers or canvassers, as agents of the dealers,~~
- 119 ~~distributors, consignors, supervisors, principals or employers under whom they~~
- 120 ~~operate or from whom they obtain the tangible personal property sold by them,~~
- 121 ~~and every person who maintains a place of business in this state, maintains a~~
- 122 ~~stock of goods in this state, or engages in business activities within this state and~~
- 123 ~~every person who engages in this state in the business of acting as a selling agent~~
- 124 ~~for persons not otherwise vendors as defined in this subdivision. Irrespective of~~
- 125 ~~whether they are making sales on their own behalf or on behalf of the dealers,~~
- 126 ~~distributors, consignors, supervisors, principals or employers, they must be~~
- 127 ~~regarded as vendors and the dealers, distributors, consignors, supervisors,~~
- 128 ~~principals or employers must be regarded as vendors for the purposes of sections~~
- 129 ~~144.600 to 144.745.]~~

130

~~[144.1000. Sections 144.1000 to 144.1015 shall be known as and referred to as the "Simplified Sales and Use Tax Administration Act".]~~

2
3

~~[144.1003. As used in sections 144.1000 to 144.1015, the following terms shall mean:~~

2
3
4
5

- ~~————— (1) "Agreement", the streamlined sales and use tax agreement;~~
- ~~————— (2) "Certified automated system", software certified jointly by the states~~
- ~~that are signatories to the agreement to calculate the tax imposed by each~~

- 6 jurisdiction on a transaction, determine the amount of tax to remit to the
 7 appropriate state and maintain a record of the transaction;
 8 ~~(3) "Certified service provider", an agent certified jointly by the states~~
 9 ~~that are signatories to the agreement to perform all of the seller's sales tax~~
 10 ~~functions;~~
 11 ~~(4) "Person", an individual, trust, estate, fiduciary, partnership, limited~~
 12 ~~liability company, limited liability partnership, corporation or any other legal~~
 13 ~~entity;~~
 14 ~~(5) "Sales tax", any sales tax levied pursuant to this chapter, section~~
 15 ~~32.085, or any other sales tax authorized by statute and levied by this state or its~~
 16 ~~political subdivisions;~~
 17 ~~(6) "Seller", any person making sales, leases or rentals of personal~~
 18 ~~property or services;~~
 19 ~~(7) "State", any state of the United States and the District of Columbia;~~
 20 ~~(8) "Use tax", the use tax levied pursuant to this chapter.]~~

21

2 ~~[144.1006. For the purposes of reviewing and, if necessary, amending the~~
 3 ~~agreement embodying the simplification recommendations contained in section~~
 4 ~~144.1015, the state may enter into multistate discussions. For purposes of such~~
 5 ~~discussions, the state shall be represented by seven delegates, one of whom shall~~
 6 ~~be appointed by the governor, two members appointed by the speaker of the~~
 7 ~~house of representatives, one member appointed by the minority leader of the~~
 8 ~~house of representatives, two members appointed by the president pro tempore~~
 9 ~~of the senate and one member appointed by the minority leader of the senate.~~
 10 ~~The delegates need not be members of the general assembly and at least one of~~
 11 ~~the delegates appointed by the speaker of the house of representatives and one~~
 12 ~~member appointed by the president pro tempore of the senate shall be from the~~
 13 ~~private sector and represent the interests of Missouri businesses. The delegates~~
 14 ~~shall recommend to the committees responsible for reviewing tax issues in the~~
 15 ~~senate and the house of representatives each year any amendment of state statutes~~
 16 ~~required to be substantially in compliance with the agreement. Such delegates~~
 17 ~~shall make a written report by the fifteenth day of January each year regarding the~~
 18 ~~status of the multistate discussions and upon final adoption of the terms of the~~
 19 ~~sales and use tax agreement by the multistate body.]~~

19

2 ~~[144.1009. No provision of the agreement authorized by sections~~
 3 ~~144.1000 to 144.1015 in whole or in part invalidates or amends any provision of~~
 4 ~~the law of this state. Implementation of any condition of this agreement in this~~
 5 ~~state, whether adopted before, at, or after membership of this state in the~~
 6 ~~agreement, must be by action of the general assembly. Such report shall be~~
 7 ~~delivered to the governor, the secretary of state, the president pro tempore of the~~
 8 ~~senate and the speaker of the house of representatives and shall simultaneously~~

8 ~~be made publicly available by the secretary of state to any person requesting a~~
 9 ~~copy.]~~

10 ~~[144.1012. Unless five of the seven delegates agree, the delegates shall~~
 2 ~~not enter into or vote for any streamlined sales and use tax agreement that:~~

3 ~~_____ (1) Requires adoption of a definition of any term that would cause any~~
 4 ~~item or transaction that is now excluded or exempted from sales or use tax to~~
 5 ~~become subject to sales or use tax;~~

6 ~~_____ (2) Requires the state of Missouri to fully exempt or fully apply sales~~
 7 ~~taxes to the sale of food or any other item;~~

8 ~~_____ (3) Restricts the ability of local governments under statutes in effect on~~
 9 ~~August 28, 2002, to enact one or more local taxes on one or more items without~~
 10 ~~application of the tax to all sales within the taxing jurisdiction, however,~~
 11 ~~restriction of any such taxes allowed by statutes effective after August 28, 2002,~~
 12 ~~may be supported;~~

13 ~~_____ (4) Provides for adoption of any uniform rate structure that would result~~
 14 ~~in a tax increase for any Missouri taxpayer;~~

15 ~~_____ (5) Affects the sourcing of sales tax transactions; or~~

16 ~~_____ (6) Prohibits limitations or thresholds on the application of sales and use~~
 17 ~~tax rates or prohibits any current sales or use tax exemption in the state of~~
 18 ~~Missouri, including exemptions that are based on the value of the transaction or~~
 19 ~~item.]~~

20 ~~[144.1015. In addition to the requirements of section 144.1012, the~~
 2 ~~delegates should consider the following features when deciding whether or not~~
 3 ~~to enter into any streamlined sales and use tax agreement:~~

4 ~~_____ (1) The agreement should address the limitation of the number of state~~
 5 ~~rates over time;~~

6 ~~_____ (2) The agreement should establish uniform standards for administration~~
 7 ~~of exempt sales and the form used for filing sales and use tax returns and~~
 8 ~~remittances;~~

9 ~~_____ (3) The agreement should require the state to provide a central, electronic~~
 10 ~~registration system that allows a seller to register to collect and remit sales and~~
 11 ~~use taxes for all signatory states;~~

12 ~~_____ (4) The agreement should provide that registration with the central~~
 13 ~~registration system and the collection of sales and use taxes in the signatory states~~
 14 ~~will not be used as a factor in determining whether the seller has nexus with a~~
 15 ~~state for any tax;~~

16 ~~_____ (5) The agreement should provide for reduction of the burdens of~~
 17 ~~complying with local sales and use taxes through the following so long as they~~
 18 ~~do not conflict with the provisions of section 144.1012:~~

19 ~~_____ (a) Restricting variances between the state and local tax bases;~~

- 20 ~~_____ (b) Requiring states to administer any sales and use taxes levied by local~~
- 21 ~~jurisdictions within the state so that sellers collecting and remitting these taxes~~
- 22 ~~will not have to register or file returns with, remit funds to, or be subject to~~
- 23 ~~independent audits from local taxing jurisdictions;~~
- 24 ~~_____ (c) Restricting the frequency of changes in the local sales and use tax~~
- 25 ~~rates and setting effective dates for the application of local jurisdictional~~
- 26 ~~boundary changes to local sales and use taxes; and~~
- 27 ~~_____ (d) Providing notice of changes in local sales and use tax rates and of~~
- 28 ~~changes in the boundaries of local taxing jurisdictions;~~
- 29 ~~_____ (6) The agreement should outline any monetary allowances that are to be~~
- 30 ~~provided by the states to sellers or certified service providers. The agreement~~
- 31 ~~must allow for a joint public and private sector study of the compliance cost on~~
- 32 ~~sellers and certified service providers to collect sales and use taxes for state and~~
- 33 ~~local governments under various levels of complexity to be completed by July 1,~~
- 34 ~~2003;~~
- 35 ~~_____ (7) The agreement should require each state to certify compliance with~~
- 36 ~~the terms of the agreement prior to joining and to maintain compliance, under the~~
- 37 ~~laws of the member state, with all provisions of the agreement while a member,~~
- 38 ~~only if the agreement and any amendment thereto complies with the provisions~~
- 39 ~~of section 144.1012;~~
- 40 ~~_____ (8) The agreement should require each state to adopt a uniform policy for~~
- 41 ~~certified service providers that protects the privacy of consumers and maintains~~
- 42 ~~the confidentiality of tax information; and~~
- 43 ~~_____ (9) The agreement should provide for the appointment of an advisory~~
- 44 ~~council of private sector representatives and an advisory council of nonmember~~
- 45 ~~state representatives to consult with in the administration of the agreement.]~~
- 46

Section B. The repeal of sections 66.601, 67.1713, 67.1971, 144.069, 144.517, 144.605,
 2 144.1000, 144.1003, 144.1006, 144.1009, 144.1012, and 144.1015, the repeal and reenactment
 3 of sections 32.087, 66.620, 67.395, 67.525, 67.571, 67.576, 67.578, 67.581, 67.582, 67.583,
 4 67.584, 67.712, 67.713, 67.729, 67.737, 67.738, 67.745, 67.782, 67.799, 67.997, 67.1300,
 5 67.1303, 67.1305, 67.1545, 67.1712, 67.1775, 67.1959, 67.2000, 67.2030, 67.2525, 67.2530,
 6 94.578, 94.605, 94.660, 94.705, 143.441, 144.010, 144.011, 144.014, 144.020, 144.030,
 7 144.043, 144.049, 144.054, 144.060, 144.080, 144.083, 144.140, 144.190, 144.210, 144.285,
 8 144.526, 144.600, 144.655, 144.710, 144.757, 144.759, 144.761, 184.845, 221.407, 238.235,
 9 238.410, and 644.032, and the enactment of sections 32.086, 143.177, 144.084, 144.109,
 10 144.123, 144.124, 144.612, and 144.752 of this act shall become effective January 1, 2022.

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