

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 488
91ST GENERAL ASSEMBLY

Reported from the Committee on Tourism, Recreation and Cultural Affairs, March 6, 2001, with recommendation that the House Committee Substitute for House Bill No. 488 Do Pass.

TED WEDEL, Chief Clerk

1370L.02C

AN ACT

To amend chapter 67, RSMo, by adding thereto seventeen new sections relating to local sales taxes for the promotion of economic development.

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

Section A. Chapter 67, RSMo, is amended by adding thereto seventeen new sections,
2 to be known as sections 67.1922, 67.1925, 67.1928, 67.1931, 67.1934, 67.1937, 67.1940,
3 67.1950, 67.1953, 67.1956, 67.1959, 67.1962, 67.1965, 67.1968, 67.1971, 67.1974 and 67.1977,
4 to read as follows:

**67.1922. 1. The governing body of any county containing any part of a Corps of
2 Engineers lake with a shoreline of at least seven hundred miles and not exceeding a
3 shoreline of nine hundred miles may impose by order a sales tax, not to exceed one and
4 one-half percent, on all retail sales made in such county which are subject to taxation
5 pursuant to the provisions of sections 144.010 to 144.525, RSMo, for the purpose of
6 promoting water quality, infrastructure and tourism through programs designed to affect
7 the economic development of the county. The tax authorized by this section shall be in
8 addition to any and all other sales taxes allowed by law; except that no order imposing a
9 sales tax pursuant to the provisions of this section shall be effective unless the governing
10 body of the county submits to the voters of the county, at a municipal or state primary,
11 general or special election, a proposal to authorize the governing body of the county to
12 impose a tax.**

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

**15 Shall the county of (county's name) impose a county-wide sales tax of
16 (insert percent) for the purpose of creating and implementing water quality,**

17 **infrastructure and tourism programs affecting economic development in the county as**
18 **provided by law?**

19 **[] YES**

[] NO

20
21 **If you are in favor of the question, place an "X" in the box opposite "YES". If you are**
22 **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 of the county voting**
25 **thereon are in favor of the proposal, then the order shall become effective on the first day**
26 **of the second calendar quarter after the director of revenue receives notice of adoption of**
27 **the tax. If the proposal receives less than the required majority, then the governing body**
28 **of the county shall have no power to impose the sales tax authorized pursuant to this**
29 **section unless and until the governing body shall again have submitted another proposal**
30 **to authorize the governing body to impose the sales tax authorized by this section and such**
31 **proposal is approved by the required majority of the qualified voters of the county voting**
32 **on such proposal.**

67.1925. 1. All revenue received by a county from the tax authorized pursuant to
2 **the provisions of section 67.1922 shall be deposited in a special trust fund, and be used**
3 **solely for the purposes specified in the proposal submitted pursuant to subsection 1 of**
4 **section 67.1922 for so long as the tax shall remain in effect.**

5 **2. Once the tax authorized pursuant to the provisions of section 67.1922 is**
6 **abolished or terminated by any means, all funds remaining in the special trust fund shall**
7 **be used solely for activities initiated with revenues raised by the tax authorized. Any funds**
8 **in such special trust fund which are not needed for current expenditures may be invested**
9 **by the governing body in accordance with applicable laws relating to the investment of**
10 **other county funds.**

11 **3. All sales taxes collected by the director of revenue pursuant to section 67.1922**
12 **less one percent for cost of collection which shall be deposited in the state's general revenue**
13 **fund after payment of premiums for surety bonds as provided in section 32.087, RSMo,**
14 **shall be deposited in a special trust fund, which is hereby created, to be known as the**
15 **"Economic Development Sales Tax Trust Fund". The moneys in the economic**
16 **development sales tax trust fund shall not be deemed to be state funds and shall not be**
17 **commingled with any funds of the state. The director of revenue shall keep accurate**
18 **records of the amount of money in the trust and which was collected in each county**
19 **imposing a sales tax pursuant to this section, and the records shall be open to inspection**
20 **by officers of the county and the public. Not later than the tenth day of each month the**

21 director of revenue shall distribute all moneys deposited in the trust fund during the
22 preceding month to the county which levied the tax; such funds shall be deposited with the
23 county treasurer of each such county, and all expenditures of funds arising from the local
24 economic development trust fund shall be by an appropriation act to be enacted by the
25 governing body of such county. Expenditures may be made from the fund for any
26 purposes authorized pursuant to subsection 1 of section 67.1922, provided water quality
27 programs receive one-third, infrastructure programs receive one-third and tourism
28 programs receive one-third.

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

42 5. Except as modified in this section, all provisions of sections 32.085 and 32.087,
43 RSMo, shall apply to the tax imposed pursuant to section 67.1922.

67.1928. For purposes of sections 67.1922 to 67.1940, appropriations from the
2 economic development sales tax trust fund may be used for the following:

3 (1) Comprehensive programs encouraging the prevention, control and abatement
4 of water pollution within the county;

5 (2) Cooperating with agencies of the state, the federal government, other states and
6 interstate agencies, and with affected groups, political subdivisions and industries in
7 furtherance of the purposes of sections 644.006 to 644.141, RSMo;

8 (3) Encouraging, participating in or conducting studies, investigations and research
9 relating to water pollution causes and prevention pursuant to sections 644.006 to 644.141,
10 RSMo;

11 (4) Collecting and disseminating information relating to water pollution and the
12 prevention, control and abatement, pursuant to sections 644.006 to 644.141, RSMo;

13 (5) Developing, implementing and carrying out comprehensive programs for

14 encouragement, promotion and necessary construction for the orderly development of
15 water and sewage systems and infrastructure, including roads interconnecting to state
16 highways within the county;

17 (6) Formulating programs for the promotion of fishing and hunting areas,
18 historical sites, vacation regions and areas of historic or scenic interest;

19 (7) Cooperating with civic groups and local, state and federal departments and
20 agencies, and departments and agencies of other states in encouraging educational tourism
21 and developing programs therefor;

22 (8) Publishing tourist promotional material such as brochures and booklets; and

23 (9) Promoting tourism in the county by any means including but not limited to
24 articles and advertisements in magazines, newspapers, radio, television, Internet and travel
25 publications and by establishing promotional exhibitions at travel shows and similar
26 exhibitions.

67.1931. 1. The governing body of the county may borrow money and issue notes,
2 certificates or other evidences of indebtedness to accomplish the purposes pursuant to
3 sections 67.1922 to 67.1940.

4 2. Nothing in sections 67.1922 to 67.1940 shall be construed to authorize the county
5 to establish or enforce any regulation or rule to promote any program which is in conflict
6 with any federal or state law or regulation applicable to the same subject matter.

7 3. Nothing in sections 67.1922 to 67.1940 shall be construed to require the county
8 to enforce Missouri's environmental laws when the obligation and authority for
9 enforcement rests with the department of natural resources.

67.1934. The governing body of the county, when presented with a petition, signed
2 by at least twenty percent of the registered voters in the county that voted in the last
3 gubernatorial election, calling for an election to repeal the tax shall submit the question to
4 the voters using the same procedure by which the imposition of the tax was voted. The
5 ballot of submission shall be in substantially the following form:

6 Shall County, Missouri, repeal the percent economic development
7 sales tax for promoting water quality, infrastructure and tourism now in effect in the
8 county?

9 ☐ YES

☐ NO

10

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

13

14 If a majority of the votes cast on the proposal by the qualified voters of the county voting

15 thereon are in favor of repeal, that repeal shall become effective December thirty-first of
16 the calendar year in which such repeal was approved or after the repayment of the
17 county's indebtedness incurred pursuant to sections 67.1922 to 67.1940, whichever occurs
18 later.

67.1937. The governing body of the county shall provide for the proper and safe
2 keeping of its permanent records. It shall keep a true and accurate account of its receipts
3 and an annual audit shall be made of its books, records and accounts.

67.1940. 1. Any person desiring to donate property for the benefit of the county
2 may vest title to the property so donated in the county, and the county shall hold and
3 control the property so received and accepted according to the terms of the deed, gift,
4 devise or bequest of the property, and shall be a trustee of the property and shall take title
5 to all property it may acquire in the name of the county and shall control the property, for
6 purposes pursuant to sections 67.1922 to 67.1940.

7 2. The governing body of the county may accept gifts, contributions, donations,
8 loans and grants from the federal government and from other sources, public or private,
9 for carrying out any of its functions, which funds shall not be expended for other than the
10 purposes pursuant to sections 67.1922 to 67.1940.

67.1950. As used in sections 67.1950 to 67.1977, the following terms shall mean:

2 (1) "Board of directors" or "board", tourism community enhancement district
3 board of directors established pursuant to section 67.1956;

4 (2) "Convention and visitors bureau", a not-for-profit corporation established and
5 operated for the sole purpose of promoting convention and other tourism activities in the
6 county, city, town or village;

7 (3) "Destination marketing organization", a not-for-profit corporation established
8 for the purpose of tourism marketing and designated by the division of tourism as such;

9 (4) "District", a tourism community enhancement district;

10 (5) "Funeral services", all labor and services used in preparation for, in the course
11 of or completion of a funeral, excluding the sale of caskets and vaults.

67.1953. 1. The governing body of any county, city, town or village, having a
2 population of less than one hundred thousand inhabitants, may create a tourism
3 community enhancement district in the manner provided in this section and, upon
4 establishment, each such district shall be a body corporate and politic of the state. If such
5 district is established, it shall consist of the boundaries delineated in the petition filed with
6 the governing body of a county, city, town or village pursuant to this section, and such
7 boundaries may extend beyond the boundaries of the county, city, town or village creating
8 such district, but shall not overlap with the boundaries of any previously incorporated

9 **tourism community enhancement district.**

10 **2. The governing body of a county, city, town or village may create a district when**
11 **a proper petition has been signed by at least two percent of the registered voters of a**
12 **county, city, town or village within such proposed district. The petition, in order to become**
13 **effective, shall be filed with the clerk of the county, city, town or village that includes a**
14 **majority of the area within the proposed district. A proper petition for the creation of a**
15 **district shall set forth the boundaries of the proposed district and the maximum proposed**
16 **sales tax rate up to one percent.**

17 **3. The boundaries of the proposed district shall be described by metes and bounds,**
18 **streets or other sufficiently specific description.**

19 **4. The plans and specifications for the district shall be filed with the clerk, as**
20 **applicable, and shall be open for public inspection. Such clerk shall thereupon, at the**
21 **direction of the governing body, publish notice that the governing body will conduct a**
22 **hearing to consider the proposed district. Such notice shall be published in a newspaper**
23 **of general circulation at least twice not more than thirty days and not less than seven days**
24 **before the hearing and shall state the name for the district, the date, time and place of such**
25 **hearing, the boundaries of the district, and that written or oral objections will be**
26 **considered at the hearing.**

27 **5. If the governing body, following the hearing, decides to establish the proposed**
28 **district, it shall adopt an order or ordinance to that effect. The order or ordinance shall**
29 **contain the following:**

30 **(1) The name of the district;**

31 **(2) A statement that a tourism community enhancement district has been**
32 **established; and**

33 **(3) The creation of a board of directors and enumeration of its duties and**
34 **responsibilities, as provided by section 67.1956.**

67.1956. 1. In each tourism community enhancement district established pursuant
2 **to section 67.1953, there shall be a board of directors, to initially consist of not less than five**
3 **members. One member shall be selected by the governing body of the city, town or village,**
4 **with the largest population, at the inception of the district, within the district. One**
5 **member shall be selected by the governing body of the city, town or village, with the second**
6 **largest population, at the inception of the district, within the district, if such a city, town**
7 **or village exists in the district. If no such city, town or village exists in the district then one**
8 **member shall be selected by the board of directors of the district from the unincorporated**
9 **area of such district. Two members shall be selected by the largest convention and visitor's**
10 **bureau or similar organization, at the inception of the district, within the district. One**

11 member shall be selected by the destination marketing organization of the second largest
12 county, city, town or village, at the inception of the district, within the district. Of the
13 members first selected, the two members from the city, town or village shall be selected for
14 a term of three years, the two members from the convention and visitor's bureau shall be
15 selected for a term of two years, and the member from the destination marketing
16 organization of the second largest city shall be selected for a term of one year. Thereafter,
17 each member selected shall serve a three-year term. Every member shall be a resident of
18 the district. All members shall serve without compensation. Any vacancy within the board
19 shall be filled in the same manner as the person who vacated the position was selected, with
20 the new person serving the remainder of the term of the person who vacated the position.
21 The board shall elect its own treasurer, secretary and such other officers as it deems
22 necessary and expedient, and it may make such rules, regulations, and bylaws to carry out
23 its duties pursuant to sections 67.1950 to 67.1977.

24 2. Any time a district is expanded by either an unincorporated or incorporated
25 area, the board shall be expanded by two members. One member shall be appointed by
26 the governing body of the incorporated area added to the district or by the board of
27 directors of the district for the unincorporated area added to the district and one member
28 shall be appointed by the governing body of the city, town or village with the largest
29 population at the inception of the district for the first expansion and every odd numbered
30 expansion thereafter, or by the convention and visitor's bureau or similar entity of the
31 largest city, town or village, at the inception of the district, for the second expansion and
32 every even numbered expansion thereafter.

33 3. The board, on behalf of the district, may:

34 (1) Cooperate with public agencies and with any industry or business located
35 within the district in the implementation of any project;

36 (2) Enter into any agreement with any public agency, person, firm, or corporation
37 to implement any of the provisions of sections 67.1950 to 67.1977;

38 (3) Contract and be contracted with, and sue and be sued; and

39 (4) Accept gifts, grants, loans, or contributions from the United States, this state,
40 any political subdivision, foundation, other public or private agency, individual,
41 partnership or corporation on behalf of the tourism enhancement district community.

67.1959. 1. The board, by a majority vote, may submit to the residents of such
2 district a tax of not more than one percent on all retail sales, including leases of motor
3 vehicles, except sales of new or used motor vehicles, trailers, boats, or other outboard
4 motor and sales of funeral services, made within the district which are subject to taxation
5 pursuant to the provisions of sections 144.010 to 144.525, RSMo. Upon the written request

6 of the board to the election authority of the county in which a majority of the area of the
7 district is situated, such election authority shall submit a proposition to the residents of
8 such district at a municipal or statewide primary or general election, or at a special election
9 called for that purpose. Such election authority shall give legal notice as provided in
10 chapter 115, RSMo.

11 2. Such proposition shall be submitted to the voters of the district in substantially
12 the 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 and community enhancements in the
15 (name of county, city, town or village that includes a majority of the area within the
16 proposed district) Tourism Community Enhancement District?

17 ☐ YES

☐ NO

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

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

67.1962. 1. All revenue received by a district from the tax authorized pursuant to
2 the provisions of section 67.1959 shall be deposited in a special trust fund, and be used
3 solely for the purposes specified in the proposal submitted pursuant to subsection 1 of
4 section 67.1959 for so long as the tax shall remain in effect.

5 2. All sales taxes collected by the director of revenue pursuant to section 67.1959
6 less one percent for cost of collection which shall be deposited in the state's general revenue
7 fund after payment of premiums for surety bonds as provided in section 32.087, RSMo,
8 shall be deposited in a special trust fund, which is hereby created, to be known as the
9 "Tourism Community Enhancement District Sales Tax Trust Fund". The moneys in the
10 tourism community enhancement district sales tax trust fund shall not be deemed to be
11 state funds and shall not be commingled with any funds of the state. The director of
12 revenue shall keep accurate records of the amount of money in the trust which was

13 collected in each district imposing a sales tax pursuant to this section, and the records shall
14 be open to inspection by officers of the county, city, town or village and the public. Not
15 later than the tenth day of each month the director of revenue shall distribute all moneys
16 deposited in the trust fund during the preceding month to the board which levied the tax;
17 such funds shall be deposited with the board treasurer of each such district.

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

31 4. Except as modified in this section, all provisions of sections 32.085 and 32.087,
32 RSMo, shall apply to the tax imposed pursuant to section 67.1959.

67.1965. Notwithstanding the provisions of section 67.1962, if the board chooses,
2 on and after the effective date of any tax authorized pursuant to the provisions of this
3 section, the board may enter into an agreement with either the county collector of the
4 county where the majority of the area of the district is situated for the purpose of collecting
5 the tax or the city collector of the largest city existing at the inception of the district. The
6 tax to be collected by the county or city collector shall be remitted to the board of the
7 district not later than thirty days following the end of any calendar quarter. The
8 governing body of the county or city shall adopt rules and regulations for the collection and
9 administration of the tax. The county or city collector shall retain on behalf of the county
10 or city one percent for cost of collection.

67.1968. Expenditures may be made from the tourism community enhancement
2 district sales tax trust fund or moneys collected pursuant to section 67.1965 for any
3 purposes authorized pursuant to subsection 1 of section 67.1959, provided as follows:

4 (1) Ten percent of the revenues shall be used for education purposes. The board
5 shall transmit those revenues to the school district or districts within the district, on a basis
6 of revenue collected within each school district. These revenues shall not be used in any

7 manner with respect to the calculation of the state school aid pursuant to chapter 163,
8 RSMo;

9 (2) Ten percent of the revenues collected from the tax authorized by this section
10 shall be used by the board for senior citizen or youth or community enhancement purposes
11 within the district. The board shall distribute these revenues to the cities, towns and
12 villages based upon the amount of sales tax collected within each city, town or village and
13 the portion of the revenues not attributable to any city, town or village shall be distributed
14 at the discretion of the board;

15 (3) Seventy-five percent of the revenues shall be used by the board for marketing,
16 advertising and promotion of tourism. The district shall enter into an agreement with a
17 not-for-profit organization providing local support services, including but not limited to
18 visitor's centers, to conduct and administer public relations, sales and marketing of
19 tourism on behalf of the district to enhance the economic health of the district. Such
20 marketing, advertising and promotional activities shall be developed into a comprehensive
21 marketing plan, for the benefit of the district;

22 (4) Two percent of the revenues shall be distributed among each destination
23 marketing organization located within each school district or districts within the district
24 based upon the amount of sales tax collected within each school district;

25 (5) Two percent of the revenues shall be transmitted to the not-for-profit
26 organization conducting and administering the marketing plan within the district for
27 purposes of administering the marketing plan.

67.1971. All entities remitting the sales tax authorized pursuant to section 67.1959
2 shall have their liability reduced by an amount equal to twenty-five percent of any taxes
3 collected and remitted pursuant to sections 94.802 to 94.805, RSMo.

67.1974. The boundaries of the district may be expanded by the addition of either
2 an adjacent unincorporated or incorporated area. Upon presentation of a petition to the
3 board signed by two percent of registered voters residing in either the unincorporated or
4 incorporated area adjacent to the district. If the board determines that expansion is in the
5 best interest of the current district, then the board shall give written notice to the election
6 authority in the county in which the unincorporated or incorporated area is located to call
7 an election. The election authority shall submit a proposition to the residents of the
8 unincorporated or incorporated area at a municipal or state primary or general election,
9 or at a special election called for that purpose. Such election authority shall give notice as
10 provided in chapter 115, RSMo. The proposition shall be submitted to voters in the
11 unincorporated or incorporated area in substantially the following manner:

12 Shall the (unincorporated or incorporated area) of (county, city, town

13 or village) be included in the (name of district) Tourism Community
14 Enhancement District and any sales tax imposed by the (name of district)
15 Tourism Community Enhancement District also be imposed in the
16 (unincorporated or incorporated area) of (county, city, town or village)?

17 ☐ YES

☐ NO

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

21
22 If a majority of the votes cast on the proposal by the qualified voters of the unincorporated
23 or incorporated area voting thereon are in favor of the proposal, then the order shall
24 become effective on the first day of the second calendar quarter after the director of
25 revenue receives notice of adoption of the tax. If the proposal receives less than the
26 required majority, then the board shall have no power to impose the sales tax authorized
27 pursuant to this section unless and until the board shall again have submitted another
28 proposal to authorize the expansion of the current district and such proposal is approved
29 by the required majority of the qualified voters of the unincorporated or incorporated area
30 voting on such proposal.

67.1977. 1. The board, when presented with a petition signed by at least one-third
2 of the registered voters in the district that voted in the last gubernatorial election, calling
3 for an election to dissolve and repeal the tax shall submit the question to the voters using
4 the same procedure by which the imposition of the tax was voted. The ballot of submission
5 shall be in substantially the following form:

6 Shall (name of district) dissolve and repeal the (insert amount)
7 percent Tourism Community Enhancement District sales tax now in effect in the
8 (name of district)?

9 ☐ YES

☐ NO

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

13
14 If a majority of the votes cast on the proposal by the qualified voters of the district voting
15 thereon are in favor of repeal, that repeal shall become effective December thirty-first of
16 the calendar year in which such repeal was approved or after the repayment of the
17 district's indebtedness incurred pursuant to sections 67.1950 to 67.1962, whichever occurs
18 later.

19 **2. No dissolution of such tourism community enhancement district shall invalidate**
20 **or affect any right accruing to such tourism community enhancement district or to any**
21 **person or invalidate or affect any contract entered into or imposed on such tourism**
22 **community enhancement district.**

23 **3. Whenever the board of directors dissolves any such tourism community**
24 **enhancement district, the governing body of the city with the largest population at**
25 **inception of the district, shall appoint a person to act as trustee for the district so dissolved,**
26 **and such trustee, before entering upon the discharge of his or her duties, shall take and**
27 **subscribe an oath that he or she will faithfully discharge the duties of his or her office, and**
28 **shall give bond with sufficient security to be approved by the governing body of the city,**
29 **to the use of such dissolved tourism community enhancement district, conditioned for the**
30 **faithful discharge of this duty. The trustee may prosecute and defend to final judgment**
31 **all suits instituted by or against the district, collect all moneys due the district, liquidate all**
32 **lawful demands against the district, and for that purpose shall sell any property belonging**
33 **to such district, or so much thereof as may be necessary, and generally to do all acts**
34 **requisite to bring to a speedy close all the affairs of the district.**

35 **4. When the trustee has closed the affairs of the tourism community enhancement**
36 **district, and has paid all debts due by such district, he or she shall pay over to the treasurer**
37 **of the school district, or school districts within the district, all money remaining in his or**
38 **her hands, based upon the amount of sales taxes collected in each school district in the**
39 **prior calendar year, and take receipts therefor, and deliver to the governing body of the**
40 **city with the largest population at inception of the district, all books, papers, records and**
41 **deeds belonging to the dissolved district. These revenues shall not be used in any manner**
42 **with respect to the calculation of the state school aid pursuant to chapter 163, RSMo.**