

## SENATE COMMITTEE SUBSTITUTE

FOR

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FOR

HOUSE BILL NO. 488

AN ACT

To repeal sections 67.1300, 67.1360, 67.1775, 94.812 and 210.861, RSMo 2000, and to enact in lieu thereof thirty-two new sections relating to certain local taxes.

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

1           Section A. Sections 67.1300, 67.1360, 67.1775, 94.812 and  
2   210.861, RSMo 2000, are repealed and thirty-two new sections  
3   enacted in lieu thereof, to be known as sections 67.571, 67.572,  
4   67.573, 67.574, 67.576, 67.577, 67.1005, 67.1300, 67.1360,  
5   67.1775, 67.1922, 67.1925, 67.1928, 67.1931, 67.1934, 67.1937,  
6   67.1940, 67.1950, 67.1953, 67.1956, 67.1959, 67.1962, 67.1965,  
7   67.1968, 67.1971, 67.1974, 67.1977, 67.1978, 67.1979, 94.812,  
8   210.861 and 1, to read as follows:

9           67.571. 1. The governing body of any county of the first  
10   classification with a population of more than eighty-two thousand  
11   inhabitants and less than ninety thousand inhabitants may, in  
12   addition to any tourism sales tax imposed pursuant to sections  
13   67.671 to 67.685, by a majority vote, impose a sales tax for the  
14   funding of museums and festivals. For purposes of this section,

1 the term "funding of museums and festivals" shall mean:

2 (1) Funding of museums operating in the county, which are  
3 registered with the United States Internal Revenue Services as a  
4 501(C)(3) corporation and which are considered by the board to be  
5 tourism attractions; and

6 (2) Funding of organizations that are registered as  
7 501(C)(3) corporations which promote cultural heritage tourism  
8 including festivals and the arts.

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

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

16 [ ] Yes

[ ] No

17 3. If a majority of the votes cast on the proposal by the  
18 qualified voters voting thereon are in favor of the proposal, and  
19 the tax takes effect pursuant to this section, the museums and  
20 festivals board appointed pursuant to subsection 5 of this  
21 section shall determine in what manner the tax revenue moneys  
22 will be expended, and disbursements of these moneys shall be made  
23 strictly in accordance with directions of the board which are  
24 consistent with the provisions of sections 67.571 to 67.577.  
25 Expenditures of these tax moneys may be made for the employment  
26 of personnel selected by the board to assist in carrying out the  
27 duties of the board, and the board is expressly authorized to  
28 employ such personnel. Expenditures of these tax moneys may be

1 made directly to corporations pursuant to subsection 1 of this  
2 section. No such tax revenue moneys shall be disbursed to or on  
3 behalf of any corporation, organization or entity that is not  
4 duly registered with the Internal Revenue Service as a 501(C)(3)  
5 organization.

6 4. Any sales tax imposed pursuant to this section shall be  
7 imposed at a rate not to exceed two tenths of one percent on  
8 receipts from the sale of certain tangible personal property or  
9 taxable services within the county pursuant to sections 67.571 to  
10 67.577.

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

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

8       7. In counties imposing a tax under the provisions of  
9 sections 67.571 to 67.577, in order to permit sellers required to  
10 collect and report the sales tax to collect the amount required  
11 to be reported and remitted, but not to change the requirements  
12 of reporting or remitting the tax, or to serve as a levy of the  
13 tax, and in order to avoid fractions of pennies, the governing  
14 body may authorize the use of a bracket system similar to that  
15 authorized by the provisions of section 144.285, RSMo, and  
16 notwithstanding the provisions of that section, this new bracket  
17 system shall be used where this tax is imposed and shall apply to  
18 all taxable transactions.

19       67.572. The governing body of any county which has adopted  
20 a sales tax pursuant to sections 67.571 to 67.577 may submit the  
21 question of repeal of the tax to the voters at any primary or  
22 general election. The ballot of submission shall be in  
23 substantially the following form:

24       Shall the county of ..... (insert name of  
25 county) repeal the museum and festivals sales tax of .....  
26 (insert rate of percent) percent in effect in certain areas of  
27 the county?

28           [ ] Yes

[ ] No

1 If a majority of the votes cast on the proposal are in favor of  
2 repeal, that repeal shall become effective on December  
3 thirty-first of the calendar year in which such repeal was  
4 approved.

5 67.573. The order imposing the sales tax pursuant to the  
6 provisions of sections 67.571 to 67.577 shall impose upon all  
7 sellers within the area wherein the tax is to be paid an  
8 additional tax on all goods subject to tax included in chapter  
9 144, RSMo. The amount reported and returned by the seller shall  
10 be computed on the basis of the tax imposed by the order as  
11 authorized by sections 67.571 to 67.577. The seller shall report  
12 and return the amount so computed to the director of revenue.

13 67.574. On or after the effective date of any tax imposed  
14 throughout a county pursuant to the provisions of sections 67.571  
15 to 67.577, the director of revenue shall be responsible for the  
16 administration, collection, enforcement, and operation of the  
17 tax, and all provisions of sections 32.085 and 32.087, RSMo,  
18 shall apply to the tax so imposed, the provisions of sections  
19 67.671 to 67.685 to the contrary notwithstanding. An amount not  
20 to exceed one percent shall be retained by the director of  
21 revenue for deposit in the general revenue fund to offset the  
22 costs of collection.

23 67.576. 1. The following provisions shall govern the  
24 collection of the tax imposed by the provisions of sections  
25 67.571 to 67.577:

26 (1) All applicable provisions contained in sections 144.010  
27 to 144.510, RSMo, governing the state sales tax and section  
28 32.057, RSMo, the uniform confidentiality provision, shall apply

1 to the collection of the tax imposed by the provisions of  
2 sections 67.571 to 67.577;

3 (2) All exemptions granted to agencies of government,  
4 organizations, and persons under the provisions of sections  
5 144.010 to 144.510, RSMo, are hereby made applicable to the  
6 imposition and collection of the tax imposed by sections 67.571  
7 to 67.577.

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

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

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

25 5. For the purposes of the sales tax imposed by an order  
26 pursuant to sections 67.571 to 67.577, all retail sales shall be  
27 deemed to be consummated at the place of business of the  
28 retailer.

1       67.577. In any county or area of a county where a sales tax  
2 has been imposed pursuant to sections 67.571 to 67.577, if any  
3 person is delinquent in the payment of the amount required to be  
4 paid by him pursuant to the provisions of sections 67.571 to  
5 67.577 or in the event a determination has been made against him  
6 for taxes and penalty pursuant to the provisions of sections  
7 67.571 to 67.577, the limitation for bringing suit for the  
8 collection of the delinquent tax and penalty shall be the same as  
9 that provided in sections 144.010 to 144.510, RSMo.

10       67.1005. 1. The governing body of any city or county,  
11 other than a city or county already imposing a tax on the charges  
12 for all sleeping rooms paid by the transient guests of hotels and  
13 motels situated in such city or county or a portion thereof  
14 pursuant to any other law of this state, having more than three  
15 hundred fifty hotel and motel rooms inside such city or county  
16 may impose a tax on the charges for all sleeping rooms paid by  
17 the transient guests of hotels or motels situated in the city or  
18 county or a portion thereof, which shall be not more than five  
19 percent per occupied room per night, except that such tax shall  
20 not become effective unless the governing body of the city or  
21 county submits to the voters of the city or county at a state  
22 general or primary election, a proposal to authorize the  
23 governing body of the city or county to impose a tax pursuant to  
24 this section and section 67.1002. The tax authorized by this  
25 section and section 67.1002 shall be in addition to the charge  
26 for the sleeping room and shall be in addition to any and all  
27 taxes imposed by law and the proceeds of such tax shall be used  
28 by the city or county solely for the promotion of tourism and for

1 funding a convention and visitors bureau which shall be a general  
2 not-for-profit organization with whom the city or county has  
3 contracted, and which is established for the purpose of promoting  
4 the city or county as a convention, visitor and tourist center.  
5 Such tax shall be stated separately from all other charges and  
6 taxes.

7 2. The tax authorized in this section shall not be imposed  
8 in any city or county where another tax on the charges for all  
9 sleeping rooms paid by the transient guests of hotels and motels  
10 situated in such city or county or a portion thereof is imposed  
11 pursuant to any other law of this state, except that cities of  
12 the third class having more than two thousand five hundred hotel  
13 and motel rooms and located in a county of the first class where  
14 another tax on the charges for all sleeping rooms paid by the  
15 transient guests of hotels and motels situated in such county is  
16 imposed may impose the tax authorized in this section of not more  
17 than one-half percent per occupied room per night.

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

20 Shall (insert the name of the city or county) impose a tax  
21 on the charges for all sleeping rooms paid by the transient  
22 quests of hotels and motels situated in (name of city or county)  
23 at a rate of (insert rate of percent) percent?

24 [ ] Yes

[ ] No

25 4. As used in this section, "transient guests" shall mean a  
26 person or persons who occupy room or rooms in a hotel or motel  
27 for thirty-one days or less during any calendar quarter.

28 67.1300. 1. The governing body of any of the contiguous

counties of the third classification without a township form of government enumerated in subdivisions (1) to (5) of this subsection or in any county of the fourth classification acting as a county of the second classification, having a population of at least forty thousand but less than forty-five thousand with a state university, and adjoining a county of the first classification with part of a city with a population of three hundred fifty thousand or more inhabitants or a county of the third classification with a township form of government and with a population of at least eight thousand but less than eight thousand four hundred inhabitants or a county of the third classification with more than fifteen townships having a population of at least twenty-one thousand inhabitants or a county of the third classification without a township form of government and with a population of at least seven thousand four hundred but less than eight thousand inhabitants or any county of the third classification with a population greater than three thousand but less than four thousand or any county of the third classification with a population greater than six thousand one hundred but less than six thousand four hundred or any county of the third classification with a population greater than six thousand eight hundred but less than seven thousand or any county of the third classification with a population greater than seven thousand eight hundred but less than seven thousand nine hundred or any county of the third classification with a population greater than eight thousand four hundred sixty but less than eight thousand five hundred or any county of the third classification with a population greater than nine thousand but

1 less than nine thousand two hundred or any county of the third  
2 classification with a population greater than ten thousand five  
3 hundred but less than ten thousand six hundred or any county of  
4 the third classification with a population greater than  
5 twenty-three thousand five hundred but less than twenty-three  
6 thousand seven hundred or a county of the third classification  
7 with a population greater than thirty-three thousand but less  
8 than thirty-four thousand or a county of the third classification  
9 with a population greater than twenty thousand eight hundred but  
10 less than twenty-one thousand or a county of the third  
11 classification with a population greater than fourteen thousand  
12 one hundred but less than fourteen thousand five hundred or a  
13 county of the third classification with a population greater than  
14 twenty thousand eight hundred fifty but less than twenty-two  
15 thousand or a county of the third classification with a  
16 population greater than thirty-nine thousand but less than forty  
17 thousand or a county of the third classification with a township  
18 form of organization and a population greater than twenty-eight  
19 thousand but less than twenty-nine thousand or a county of the  
20 third classification with a population greater than fifteen  
21 thousand but less than fifteen thousand five hundred or a county  
22 of the third classification with a population greater than  
23 eighteen thousand but less than nineteen thousand seventy or a  
24 county of the third classification with a population greater than  
25 thirteen thousand nine hundred but less than fourteen thousand  
26 four hundred or a county of the third classification with a  
27 population greater than twenty-seven thousand but less than  
28 twenty-seven thousand five hundred or a county of the first

1 classification without a charter form of government and a  
2 population of at least eighty thousand but not greater than  
3 eighty-three thousand or a county of the third classification  
4 with a population greater than fifteen thousand but less than  
5 fifteen thousand nine hundred without a township form of  
6 government which does not adjoin any county of the first, second  
7 or fourth classification or a county of the third classification  
8 with a population greater than twenty-three thousand but less  
9 than twenty-five thousand without a township form of government  
10 which does not adjoin any county of the second or fourth  
11 classification and does adjoin a county of the first  
12 classification with a population greater than one hundred twenty  
13 thousand but less than one hundred fifty thousand or in any  
14 county of the fourth classification acting as a county of the  
15 second classification, having a population of at least  
16 forty-eight thousand or any governing body of a municipality  
17 located in any of such counties may impose, by ordinance or  
18 order, a sales tax on all retail sales made in such county or  
19 municipality which are subject to taxation pursuant to the  
20 provisions of sections 144.010 to 144.525, RSMo:

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

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

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

1 hundred inhabitants;

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

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

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

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

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

24 Shall the (city, town, village or county) of .....  
25 impose a sales tax of ..... (insert amount) for the  
26 purpose of economic development in the (city, town, village or  
27 county)?

28 [ ] YES

[ ] NO

1 If a majority of the votes cast on the proposal by the qualified  
2 voters voting thereon are in favor of the proposal, then the  
3 ordinance or order and any amendments thereto shall be in effect  
4 on the first day of the second quarter after the director of  
5 revenue receives notice of adoption of the tax. If a majority of  
6 the votes cast by the qualified voters voting are opposed to the  
7 proposal, then the governing body of the county or municipality  
8 shall not impose the sales tax authorized in this section until  
9 the governing body of the county or municipality resubmits  
10 another proposal to authorize the governing body of the county or  
11 municipality to impose the sales tax authorized by this section  
12 and such proposal is approved by a majority of the qualified  
13 voters voting thereon; however no such proposal shall be  
14 resubmitted to the voters sooner than twelve months from the date  
15 of the submission of the last such proposal.

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

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

28 7. All sales taxes collected by the director of revenue

1 pursuant to this section on behalf of any county or municipality,  
2 less one percent for cost of collection which shall be deposited  
3 in the state's general revenue fund after payment of premiums for  
4 surety bonds as provided in section 32.087, RSMo, shall be  
5 deposited in a special trust fund, which is hereby created, to be  
6 known as the "Local Economic Development Sales Tax Trust Fund".

7 8. The moneys in the local economic development sales tax  
8 trust fund shall not be deemed to be state funds and shall not be  
9 commingled with any funds of the state. The director of revenue  
10 shall keep accurate records of the amount of money in the trust  
11 fund and which was collected in each county or municipality  
12 imposing a sales tax pursuant to this section, and the records  
13 shall be open to the inspection of officers of the county or  
14 municipality and the public.

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

27 10. The director of revenue may authorize the state  
28 treasurer to make refunds from the amounts in the trust fund and

1 credited to any county or municipality for erroneous payments and  
2 overpayments made, and may redeem dishonored checks and drafts  
3 deposited to the credit of such counties and municipalities.

4 11. If any county or municipality abolishes the tax, the  
5 county or municipality shall notify the director of revenue of  
6 the action at least ninety days prior to the effective date of  
7 the repeal and the director of revenue may order retention in the  
8 trust fund, for a period of one year, of two percent of the  
9 amount collected after receipt of such notice to cover possible  
10 refunds or overpayment of the tax and to redeem dishonored checks  
11 and drafts deposited to the credit of such accounts. After one  
12 year has elapsed after the effective date of abolition of the tax  
13 in such county or municipality, the director of revenue shall  
14 remit the balance in the account to the county or municipality  
15 and close the account of that county or municipality. The  
16 director of revenue shall notify each county or municipality of  
17 each instance of any amount refunded or any check redeemed from  
18 receipts due the county or municipality.

19 12. Except as modified in this section, all provisions of  
20 sections 32.085 and 32.087, RSMo, shall apply to the tax imposed  
21 pursuant to this section.

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

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

26 (2) Provision of training for job creation or retention;

27 (3) Provision of infrastructure and sites for industrial  
28 development or for public infrastructure projects; and

1           (4) Refurbishing of existing structures and property  
2 relating to community development.

3           67.1360. The governing body of:

4           (1) A city with a population of more than seven thousand  
5 and less than seven thousand five hundred [and];

6           (2) A county with a population of over nine thousand six  
7 hundred and less than twelve thousand which has a total assessed  
8 valuation of at least sixty-three million dollars, if the county  
9 submits the issue to the voters of such county prior to January  
10 1, 2003[, or];

11          (3) A third class city which is the county seat of a county  
12 of the third classification without a township form of government  
13 with a population of at least twenty-five thousand but not more  
14 than thirty thousand inhabitants[, or];

15          (4) Any fourth class city having, according to the last  
16 federal decennial census, a population of more than one thousand  
17 eight hundred fifty inhabitants but less than one thousand nine  
18 hundred fifty inhabitants in a county of the first classification  
19 with a charter form of government and having a population of  
20 greater than six hundred thousand but less than nine hundred  
21 thousand inhabitants[, or];

22          (5) Any city having a population of more than three  
23 thousand but less than eight thousand inhabitants in a county of  
24 the fourth classification having a population of greater than  
25 forty-eight thousand inhabitants[, or];

26          (6) Any city having a population of less than two hundred  
27 fifty inhabitants in a county of the fourth classification having  
28 a population of greater than forty-eight thousand inhabitants[, or];

or];

(7) Any fourth class city having a population of more than two thousand five hundred but less than three thousand inhabitants in a county of the third classification having a population of more than twenty-five thousand but less than twenty-seven thousand inhabitants[, or];

(8) Any third class city with a population of more than three thousand two hundred but less than three thousand three hundred located in a county of the third classification having a population of more than thirty-five thousand but less than thirty-six thousand[, or];

(9) Any county of the second classification without a township form of government and a population of less than thirty thousand [or];

(10) Any city of the fourth class in a county of the second classification without a township form of government and a population of less than thirty thousand[, or];

(11) Any county of the third classification with a township form of government and a population of at least twenty-eight thousand but not more than thirty thousand [and];

(12) Any city of the fourth class with a population of more than one thousand eight hundred but less than two thousand in a county of the third classification with a township form of government and a population of at least twenty-eight thousand but not more than thirty thousand[, or];

(13) Any city of the third class with a population of more than seven thousand two hundred but less than seven thousand five hundred within a county of the third classification with a

1 population of more than twenty-one thousand but less than  
2 twenty-three thousand[, or];

3 (14) Any fourth class city having a population of more than  
4 two thousand eight hundred but less than three thousand one  
5 hundred inhabitants in a county of the third classification with  
6 a township form of government having a population of more than  
7 eight thousand four hundred but less than nine thousand  
8 inhabitants;

9 (15) Any fourth class city with a population of more than  
10 four hundred seventy but less than five hundred twenty  
11 inhabitants located in a county of the third classification with  
12 a population of more than fifteen thousand nine hundred but less  
13 than sixteen thousand inhabitants;

14 (16) Any third class city with a population of more than  
15 three thousand eight hundred but less than four thousand  
16 inhabitants located in a county of the third classification with  
17 a population of more than fifteen thousand nine hundred but less  
18 than sixteen thousand inhabitants;

19 (17) Any fourth class city with a population of more than  
20 two thousand three hundred but less than two thousand five  
21 hundred inhabitants located in a county of the first  
22 classification without a charter form of government with a  
23 population of more than fifty-five thousand but less than sixty  
24 thousand inhabitants; or

25 (18) Any fourth class city with a population of more than  
26 two thousand five hundred but less than two thousand six hundred  
27 inhabitants located in a county of the third classification  
28 without a township form of government having a population of more

1 than nineteen thousand five hundred inhabitants but less than  
2 twenty thousand;

3 (19) Any county of the second classification with a  
4 population of more than forty-four thousand but less than fifty  
5 thousand inhabitants;

6  
7 may impose a tax on the charges for all sleeping rooms paid by  
8 the transient guests of hotels, motels, bed and breakfast inns  
9 and campgrounds and any docking facility which rents slips to  
10 recreational boats which are used by transients for sleeping,  
11 which shall be at least two percent, but not more than five  
12 percent per occupied room per night, except that such tax shall  
13 not become effective unless the governing body of the city or  
14 county submits to the voters of the city or county at a state  
15 general, primary or special election, a proposal to authorize the  
16 governing body of the city or county to impose a tax pursuant to  
17 the provisions of this section and section 67.1362. The tax  
18 authorized by this section and section 67.1362 shall be in  
19 addition to any charge paid to the owner or operator and shall be  
20 in addition to any and all taxes imposed by law and the proceeds  
21 of such tax shall be used by the city or county solely for  
22 funding the promotion of tourism. Such tax shall be stated  
23 separately from all other charges and taxes.

24 67.1775. 1. The governing body of a city not within a  
25 county, or any county of the first classification with a charter  
26 form of government [and] with a population [of two hundred  
27 thousand but less than three hundred thousand] not less than nine  
28 hundred thousand inhabitants, or any county of the first

classification with a charter form of government with a  
population not less than two hundred thousand inhabitants and not  
more than six hundred thousand inhabitants, or any noncharter  
county of the first classification with a population not less  
than one hundred seventy thousand and not more than two hundred  
thousand inhabitants, or any noncharter county of the first  
classification with a population not less than eighty thousand  
and not more than eighty-three thousand inhabitants, or any third  
classification county with a population not less than twenty-  
eight thousand and not more than thirty thousand inhabitants, or  
any county of the third classification with a population not less  
than nineteen thousand five hundred and not more than twenty  
thousand three hundred inhabitants may, after voter approval  
pursuant to this section, levy a sales tax not to exceed  
one-quarter of a cent in the county for the purpose of providing  
services described in section 210.861, RSMo, including  
counseling, family support, and temporary residential services to  
persons [eighteen] nineteen years of age or less. The question  
shall be submitted to the qualified voters of the county at a  
county or state general, primary or special election upon the  
motion of the governing body of the county or upon the petition  
of eight percent of the qualified voters of the county determined  
on the basis of the number of votes cast for governor in such  
county at the last gubernatorial election held prior to the  
filing of the petition. The election officials of the county  
shall give legal notice as provided in chapter 115, RSMo. The  
question shall be submitted in substantially the following form:

Shall ..... County be authorized to levy a sales tax

1 of ..... (not to exceed one-quarter of a cent) in the county  
2 for the purpose of establishing a community children's services  
3 fund for the purpose of providing services to protect the  
4 well-being and safety of children and youth [eighteen] nineteen  
5 years of age or less and to strengthen families?

6 [ ] Yes

[ ] No

7  
8 If a majority of the votes cast on the question by the qualified  
9 voters voting thereon are in favor of the question, then the tax  
10 shall be levied and collected as otherwise provided by law. If a  
11 majority of the votes cast on the question by the qualified  
12 voters voting thereon are opposed to the question, then the tax  
13 shall not be levied unless and until the question is again  
14 submitted to the qualified voters of the county and a majority of  
15 such voters are in favor of such a tax, and not otherwise.

16 2. All revenues generated by the tax prescribed in this  
17 section shall be deposited in the county treasury to the credit  
18 of a special "Community Children's Services Fund". Such fund  
19 shall be administered by a board of directors, established  
20 pursuant to section 210.861, RSMo.

21 67.1922. 1. The governing body of any county containing  
22 any part of a Corps of Engineers lake with a shoreline of at  
23 least seven hundred miles and not exceeding a shoreline of nine  
24 hundred miles or the governing body of any county which borders  
25 on or which contains part of a lake with not less than one  
26 hundred miles of shoreline, or any county of the third  
27 classification not having a township form of government with a  
28 population greater than fourteen thousand but less than fourteen

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

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

16 Shall the county of ..... (county's name)  
17 impose a county-wide sales tax of ..... (insert  
18 percent) for the purpose of creating and implementing water  
19 quality, infrastructure and tourism programs affecting economic  
20 development in the county as provided by law?

21 [ ] Yes

[ ] No

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

26  
27 If a majority of the votes cast on the proposal by the qualified  
28 voters of the county voting thereon are in favor of the proposal,

1 then the order shall become effective on the first day of the  
2 second calendar quarter after the director of revenue receives  
3 notice of adoption of the tax. If the proposal receives less  
4 than the required majority, then the governing body of the county  
5 shall have no power to impose the sales tax authorized pursuant  
6 to this section unless and until the governing body shall again  
7 have submitted another proposal to authorize the governing body  
8 to impose the sales tax authorized by this section and such  
9 proposal is approved by the required majority of the qualified  
10 voters of the county voting on such proposal.

11 67.1925. 1. All revenue received by a county from the tax  
12 authorized pursuant to the provisions of section 67.1922 shall be  
13 deposited in a special trust fund, and be used solely for the  
14 purposes specified in the proposal submitted pursuant to  
15 subsection 1 of section 67.1922 for so long as the tax shall  
16 remain in effect.

17 2. Once the tax authorized pursuant to the provisions of  
18 section 67.1922 is abolished or terminated by any means, all  
19 funds remaining in the special trust fund shall be used solely  
20 for activities initiated with revenues raised by the tax  
21 authorized. Any funds in such special trust fund which are not  
22 needed for current expenditures may be invested by the governing  
23 body in accordance with applicable laws relating to the  
24 investment of other county funds.

25 3. All sales taxes collected by the director of revenue  
26 pursuant to section 67.1922 less one percent for cost of  
27 collection which shall be deposited in the state's general  
28 revenue fund after payment of premiums for surety bonds as

1 provided in section 32.087, RSMo, shall be deposited in a special  
2 trust fund, which is hereby created, to be known as the "Economic  
3 Development Sales Tax Trust Fund". The moneys in the economic  
4 development sales tax trust fund shall not be deemed to be state  
5 funds and shall not be commingled with any funds of the state.  
6 The director of revenue shall keep accurate records of the amount  
7 of money in the trust and which was collected in each county  
8 imposing a sales tax pursuant to this section, and the records  
9 shall be open to inspection by officers of the county and the  
10 public. Not later than the tenth day of each month the director  
11 of revenue shall distribute all moneys deposited in the trust  
12 fund during the preceding month to the county which levied the  
13 tax; such funds shall be deposited with the county treasurer of  
14 each such county, and all expenditures of funds arising from the  
15 local economic development trust fund shall be by an  
16 appropriation act to be enacted by the governing body of such  
17 county. Expenditures may be made from the fund for any purposes  
18 authorized pursuant to subsection 1 of section 67.1922, provided  
19 water quality programs receive one third, infrastructure programs  
20 receive one third and tourism programs receive one third; and  
21 provided no more than five percent of the total fund shall be  
22 used annually for administration costs.

23 4. The director of revenue may authorize the state  
24 treasurer to make refunds from the amounts in the trust fund and  
25 credit any county for erroneous payments and overpayments made,  
26 and may redeem dishonored checks and drafts deposited to the  
27 credit of such counties. If any county abolishes the tax, the  
28 county shall notify the director of revenue of the action at

1 least ninety days prior to the effective date of the repeal and  
2 the director of revenue may order retention in the trust fund,  
3 for a period of one year, of two percent of the amount collected  
4 after receipt of such notice to cover possible refunds or  
5 overpayment of the tax and to redeem dishonored checks and drafts  
6 deposited to the credit of such accounts. After one year has  
7 elapsed after the effective date of abolition of the tax in such  
8 county, the director of revenue shall remit the balance in the  
9 account to the county and close the account of that county. The  
10 director of revenue shall notify each county of each instance of  
11 any amount refunded or any check redeemed from receipts due the  
12 county.

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

16 67.1928. For purposes of sections 67.1922 to 67.1940,  
17 appropriations from the economic development sales tax trust fund  
18 may be used for the following:

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

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

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

28 (4) Collecting and disseminating information relating to

1 water pollution and the prevention, control and abatement,  
2 pursuant to sections 644.006 to 644.141, RSMo;

3 (5) Developing, implementing and carrying out comprehensive  
4 programs for encouragement, promotion and necessary construction  
5 for the orderly development of water and sewage systems and  
6 infrastructure, including roads interconnecting to state highways  
7 within the county;

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

11 (7) Cooperating with civic groups and local, state and  
12 federal departments and agencies, and departments and agencies of  
13 other states in encouraging educational tourism and developing  
14 programs therefor;

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

17 (9) Promoting tourism in the county by any means including  
18 but not limited to articles and advertisements in magazines,  
19 newspapers, radio, television, internet and travel publications  
20 and by establishing promotional exhibitions at travel shows and  
21 similar exhibitions.

22 67.1931. 1. The governing body of the county may borrow  
23 money and issue notes, certificates or other evidences of  
24 indebtedness to accomplish the purposes pursuant to sections  
25 67.1922 to 67.1940.

26 2. Nothing in sections 67.1922 to 67.1940 shall be  
27 construed to authorize the county to establish or enforce any  
28 regulation or rule to promote any program which is in conflict

1 with any federal or state law or regulation applicable to the  
2 same subject matter.

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

7 67.1934. The governing body of the county, when presented  
8 with a petition, signed by at least fifteen percent of the  
9 registered voters in the county that voted in the last  
10 gubernatorial election, calling for an election to repeal the tax  
11 shall submit the question to the voters using the same procedure  
12 by which the imposition of the tax was voted. The ballot of  
13 submission shall be in substantially the following form:

14 Shall ..... County, Missouri, repeal the  
15 ..... percent economic development sales tax for promoting  
16 water quality, infrastructure and tourism now in effect in the  
17 county?

18 [ ] Yes

[ ] No

19  
20 If you are in favor of the question, place an "X" in the box  
21 opposite "Yes". If you are opposed to the question, place an "X"  
22 in the box opposite "No".

23  
24 If a majority of the votes cast on the proposal by the qualified  
25 voters of the county voting thereon are in favor of repeal, that  
26 repeal shall become effective December thirty-first of the  
27 calendar year in which such repeal was approved or after the  
28 repayment of the county's indebtedness incurred pursuant to

1 sections 67.1922 to 67.1940, whichever occurs later.

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

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

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

20 67.1950. As used in sections 67.1950 to 67.1977, the  
21 following terms shall mean:

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

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

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

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

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

8       67.1953. 1. The governing body of any county containing  
9 any part of a Corps of Engineers lake with a shoreline of at  
10 least seven hundred miles and not exceeding a shoreline of nine  
11 hundred miles, or any county of the third classification not  
12 having a township form of government with a population greater  
13 than fourteen thousand but less than fourteen thousand four  
14 hundred inhabitants or any city, town or village located in a  
15 county containing any part of a Corps of Engineers lake with a  
16 shoreline of at least seven hundred miles and not exceeding a  
17 shoreline of nine hundred miles, may create a tourism community  
18 enhancement district in the manner provided in this section and,  
19 upon establishment, each such district shall be a body corporate  
20 and politic of the state. If such district is established, it  
21 shall consist of the boundaries delineated in the petition filed  
22 with the governing body of a county, city, town or village  
23 pursuant to this section, and such boundaries may extend beyond  
24 the boundaries of the county, city, town or village creating such  
25 district, but shall not overlap with the boundaries of any  
26 previously incorporated tourism community enhancement district.

27       2. The governing body of a county, city, town or village  
28 may create a district when a proper petition has been signed by

1 at least two percent of the registered voters of a county, city,  
2 town or village within such proposed district. The petition, in  
3 order to become effective, shall be filed with the clerk of the  
4 county, city, town or village that includes a majority of the  
5 area within the proposed district. A proper petition for the  
6 creation of a district shall set forth the boundaries of the  
7 proposed district and the maximum proposed sales tax rate up to  
8 one percent.

9 3. The boundaries of the proposed district shall be  
10 described by metes and bounds, streets or other sufficiently  
11 specific description.

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

23 5. If the governing body, following the hearing, decides to  
24 establish the proposed district, it shall adopt an order or  
25 ordinance to that effect. The order or ordinance shall contain  
26 the following:

27 (1) The name of the district;

28 (2) A statement that a tourism community enhancement

1 district has been established; and

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

4 67.1956. 1. In each tourism community enhancement district  
5 established pursuant to section 67.1953, there shall be a board  
6 of directors, to initially consist of not less than five members.  
7 One member shall be selected by the governing body of the city,  
8 town or village, with the largest population, at the inception of  
9 the district, within the district. One member shall be selected  
10 by the governing body of the city, town or village, with the  
11 second largest population, at the inception of the district,  
12 within the district, if such a city, town or village exists in  
13 the district. If no such city, town or village exists in the  
14 district then one member shall be selected by the board of  
15 directors of the district from the unincorporated area of such  
16 district. Two members shall be selected by the largest  
17 convention and visitor's bureau or similar organization, at the  
18 inception of the district, within the district. One member shall  
19 be selected by the destination marketing organization of the  
20 second largest county, city, town or village, at the inception of  
21 the district, within the district. Of the members first  
22 selected, the two members from the city, town or village shall be  
23 selected for a term of three years, the two members from the  
24 convention and visitor's bureau shall be selected for a term of  
25 two years, and the member from the destination marketing  
26 organization of the second largest city shall be selected for a  
27 term of one year. Thereafter, each member selected shall serve a  
28 three-year term. Every member shall be a resident of the

1 district. All members shall serve without compensation. Any  
2 vacancy within the board shall be filled in the same manner as  
3 the person who vacated the position was selected, with the new  
4 person serving the remainder of the term of the person who  
5 vacated the position. The board shall elect its own treasurer,  
6 secretary and such other officers as it deems necessary and  
7 expedient, and it may make such rules, regulations, and bylaws to  
8 carry out its duties pursuant to sections 67.1950 to 67.1977.

9 2. Any time a district is expanded by either an  
10 unincorporated or incorporated area, the board shall be expanded  
11 by two members. One member shall be appointed by the governing  
12 body of the incorporated area added to the district or by the  
13 board of directors of the district for the unincorporated area  
14 added to the district and one member shall be appointed by the  
15 governing body of the city, town or village with the largest  
16 population at the inception of the district for the first  
17 expansion and every odd numbered expansion thereafter, or by the  
18 convention and visitor's bureau or similar entity of the largest  
19 city, town or village, at the inception of the district, for the  
20 second expansion and every even numbered expansion thereafter.

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

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

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

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

1     and

2             (4) Accept gifts, grants, loans, or contributions from the  
3     United States of America, the state, any political subdivision,  
4     foundation, other public or private agency, individual,  
5     partnership or corporation on behalf of the tourism enhancement  
6     district community.

7             67.1959. 1. The board, by a majority vote, may submit to  
8     the residents of such district a tax of not more than one percent  
9     on all retail sales, except sales of new or used motor vehicles,  
10    trailers, boats, or other outboard motor and sales of funeral  
11    services, made within the district which are subject to taxation  
12    pursuant to the provisions of sections 144.010 to 144.525, RSMo.  
13    Upon the written request of the board to the election authority  
14    of the county in which a majority of the area of the district is  
15    situated, such election authority shall submit a proposition to  
16    the residents of such district at a municipal or statewide  
17    primary or general election, or at a special election called for  
18    that purpose. Such election authority shall give legal notice as  
19    provided in chapter 115, RSMo.

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

22            Shall the Tourism Community Enhancement District impose a  
23    sales tax of ..... (insert amount) for the purpose of  
24    promoting tourism and community enhancements in the (name of  
25    county, city, town or village that includes a majority of the  
26    area within the proposed district) ..... Tourism  
27    Community Enhancement District?

28            [ ] Yes

[ ] No

1 If you are in favor of the question, place an "X" in the box  
2 opposite "Yes". If you are opposed to the question, place an "X"  
3 in the box opposite "No".

4  
5 If a majority of the votes cast on the proposal by the qualified  
6 voters of the proposed district voting thereon are in favor of  
7 the proposal, then the order shall become effective on the first  
8 day of the second calendar quarter after the director of revenue  
9 receives notice of adoption of the tax. If the proposal receives  
10 less than the required majority, then the board shall have no  
11 power to impose the sales tax authorized pursuant to this section  
12 unless and until the board shall again have submitted another  
13 proposal to authorize the board to impose the sales tax  
14 authorized by this section and such proposal is approved by the  
15 required majority of the qualified voters of the district.

16 67.1962. 1. All revenue received by a district from the  
17 tax authorized pursuant to the provisions of section 67.1959  
18 shall be deposited in a special trust fund, and be used solely  
19 for the purposes specified in the proposal submitted pursuant to  
20 subsection 1 of section 67.1959 for so long as the tax shall  
21 remain in effect.

22 2. All sales taxes collected by the director of revenue  
23 pursuant to section 67.1959 less one percent for cost of  
24 collection which shall be deposited in the state's general  
25 revenue fund after payment of premiums for surety bonds as  
26 provided in section 32.087, RSMo, shall be deposited in a special  
27 trust fund, which is hereby created, to be known as the "Tourism  
28 Community Enhancement District Sales Tax Trust Fund". The moneys

1 in the tourism community enhancement district sales tax trust  
2 fund shall not be deemed to be state funds and shall not be  
3 commingled with any funds of the state. The director of revenue  
4 shall keep accurate records of the amount of money in the trust  
5 and which was collected in each district imposing a sales tax  
6 pursuant to this section, and the records shall be open to  
7 inspection by officers of the county, city, town or village and  
8 the public. Not later than the tenth day of each month the  
9 director of revenue shall distribute all moneys deposited in the  
10 trust fund during the preceding month to the board which levied  
11 the tax; such funds shall be deposited with the board treasurer  
12 of each such district.

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

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

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

6 67.1965. Notwithstanding the provisions of section 67.1962,  
7 if the board chooses, on and after the effective date of any tax  
8 authorized pursuant to section 67.1959, the board may enter into  
9 an agreement with either the county collector of the county where  
10 the majority of the area of the district is situated for the  
11 purpose of collecting the tax or the city collector of the  
12 largest city existing at the inception of the district. The tax  
13 to be collected by the county or city collector shall be remitted  
14 to the board of the district not later than thirty days following  
15 the end of any calendar quarter. The governing body of the  
16 county or city shall adopt rules and regulations for the  
17 collection and administration of the tax. The county or city  
18 collector shall retain on behalf of the county or city one  
19 percent for cost of collection.

20 67.1968. Expenditures may be made from the tourism  
21 community enhancement district sales tax trust fund or moneys  
22 collected pursuant to section 67.1965 for any purposes authorized  
23 pursuant to subsection 1 of section 67.1959, provided as follows:

24 (1) Ten percent of the revenues shall be used for education  
25 purposes. The board shall transmit those revenues to the school  
26 district or districts within the district, on a basis of revenue  
27 collected within each school district. These revenues shall not  
28 be used in any manner with respect to the calculation of the

1 state school aid pursuant to chapter 163, RSMo;

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

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

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

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

28 67.1971. All entities remitting the sales tax authorized

1 pursuant to section 67.1959 shall have their liability reduced by  
2 an amount equal to twenty-five percent of any taxes collected and  
3 remitted pursuant to sections 94.802 to 94.805, RSMo.

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

20 Shall the (unincorporated or incorporated area) of  
21 ..... (county, city, town or village) be  
22 included in the ..... (name of district) Tourism  
23 Community Enhancement District and any sales tax imposed by the  
24 ..... (name of district) Tourism Community Enhancement  
25 District also be imposed in the .....  
26 (unincorporated or incorporated area) of .....  
27 (county, city, town or village)?

28 [ ] Yes

[ ] No

1 If you are in favor of the question, place an "X" in the box  
2 opposite "Yes". If you are opposed to the question, place an "X"  
3 in the box opposite "No".

4  
5 If a majority of the votes cast on the proposal by the qualified  
6 voters of the unincorporated or incorporated area voting thereon  
7 are in favor of the proposal, then the order shall become  
8 effective on the first day of the second calendar quarter after  
9 the director of revenue receives notice of adoption of the tax.  
10 If the proposal receives less than the required majority, then  
11 the board shall have no power to impose the sales tax authorized  
12 pursuant to this section unless and until the board shall again  
13 have submitted another proposal to authorize the expansion of the  
14 current district and such proposal is approved by the required  
15 majority of the qualified voters of the unincorporated or  
16 incorporated area voting on such proposal.

17 67.1977. 1. The board, when presented with a petition  
18 signed by at least one-third of the registered voters in the  
19 district that voted in the last gubernatorial election, calling  
20 for an election to dissolve and repeal the tax shall submit the  
21 question to the voters using the same procedure by which the  
22 imposition of the tax was voted. The ballot of submission shall  
23 be in substantially the following form:

24 Shall ..... (name of district) dissolve and  
25 repeal the ..... (insert amount) percent tourism community  
26 enhancement district sales tax now in effect in the  
27 ..... (name of district)?

28 [ ] Yes

[ ] No

1 If you are in favor of the question, place an "X" in the box  
2 opposite "Yes". If you are opposed to the question, place an "X"  
3 in the box opposite "No".

4  
5 If a majority of the votes cast on the proposal by the qualified  
6 voters of the district voting thereon are in favor of repeal,  
7 that repeal shall become effective December thirty-first of the  
8 calendar year in which such repeal was approved or after the  
9 repayment of the district's indebtedness incurred pursuant to  
10 sections 67.1950 to 67.1962, whichever occurs later.

11 2. No dissolution of such tourism community enhancement  
12 district shall invalidate or affect any right accruing to such  
13 tourism community enhancement district or to any person or  
14 invalidate or affect any contract entered into or imposed on such  
15 tourism community enhancement district.

16 3. Whenever the board of directors dissolves any such  
17 tourism community enhancement district, the governing body of the  
18 city with the largest population at inception of the district,  
19 shall appoint a person to act as trustee for the district so  
20 dissolved, and such trustee, before entering upon the discharge  
21 of his duties, shall take and subscribe an oath that he will  
22 faithfully discharge the duties of his office, and shall give  
23 bond with sufficient security to be approved by the governing  
24 body of the city, to the use of such dissolved tourism community  
25 enhancement district, conditioned for the faithful discharge of  
26 this duty. The trustee may prosecute and defend to final  
27 judgment all suits instituted by or against the district, collect  
28 all moneys due the district, liquidate all lawful demands against

1 the district, and for that purpose shall sell any property  
2 belonging to such district, or so much thereof as may be  
3 necessary, and generally to do all acts requisite to bring to a  
4 speedy close all the affairs of the district.

5 4. When the trustee has closed the affairs of the tourism  
6 community enhancement district, and has paid all debts due by  
7 such district, he shall pay over to the treasurer of the school  
8 district, or school districts within the district, all money  
9 remaining in his hands, based upon the amount of sales taxes  
10 collected in each school district in the prior calendar year, and  
11 take receipts therefor, and deliver to the governing body of the  
12 city with the largest population at inception of the district,  
13 all books, papers, records and deeds belonging to the dissolved  
14 district. These revenues shall not be used in any manner with  
15 respect to the calculation of the state school aid pursuant to  
16 chapter 163, RSMo.

17 67.1978. The board of directors shall have an annual audit  
18 performed by a certified professional accountant or accounting  
19 firm. The board of directors shall provide a copy of the annual  
20 audit to the governing bodies within the district.

21 67.1979. Members of the board of directors may be removed  
22 by two-thirds vote of the appointing governing body.

23 94.812. Every retailer, vendor, operator, and other person  
24 who sells or provides goods and services subject to tax under  
25 section 94.802 or section 94.805 shall be liable and responsible  
26 for the collection and payment of taxes due under these sections  
27 and shall make a return and remit such taxes to the municipality  
28 or its designee, at such times and in such manner as the

1 governing body of the municipality shall prescribe. The  
2 collection of the taxes imposed by these sections shall be  
3 computed in accordance with schedules or systems approved by the  
4 governing body of the municipality. [Such schedules or systems  
5 shall be designed so that no such tax is charged on any sale of  
6 one dollar or less.]

7 210.861. 1. When the tax prescribed by section 210.860 or  
8 section 67.1775, RSMo, is established, the governing body of the  
9 county shall appoint a board of directors consisting of nine  
10 members, who shall be residents of the county. All board members  
11 shall be appointed to serve for a term of three years, except  
12 that of the first board appointed, three members shall be  
13 appointed for one-year terms, three members for two-year terms  
14 and three members for three-year terms. Board members may be  
15 reappointed. In a city not within a county, or [in a county of  
16 the first classification with a charter form of government and a  
17 population of at least two hundred thousand that adjoins a county  
18 of the first classification with a charter form of government and  
19 a population of at least nine hundred thousand,] any county of  
20 the first classification with a charter form of government with a  
21 population not less than nine hundred thousand inhabitants, or  
22 any county of the first classification with a charter form of  
23 government with a population not less than two hundred thousand  
24 inhabitants and not more than six hundred thousand inhabitants,  
25 or any noncharter county of the first classification with a  
26 population not less than one hundred seventy thousand and not  
27 more than two hundred thousand inhabitants, or any noncharter  
28 county of the first classification with a population not less

1 than eighty thousand and not more than eighty-three thousand  
2 inhabitants, or any third classification county with a population  
3 not less than twenty-eight thousand and not more than thirty  
4 thousand inhabitants, or any county of the third classification  
5 with a population not less than nineteen thousand five hundred  
6 and not more than twenty thousand three hundred inhabitants the  
7 members of the community mental health board of trustees  
8 appointed pursuant to the provisions of sections 205.975 to  
9 205.990, RSMo, shall be the board members for the community  
10 children's services fund. The directors shall not receive  
11 compensation for their services, but may be reimbursed for their  
12 actual and necessary expenses.

13 2. The board shall elect a chairman, vice chairman,  
14 treasurer, and such other officers as it deems necessary for its  
15 membership. Before taking office, the treasurer shall furnish a  
16 surety bond, in an amount to be determined and in a form to be  
17 approved by the board, for the faithful performance of his duties  
18 and faithful accounting of all moneys that may come into his  
19 hands. The treasurer shall enter into the surety bond with a  
20 surety company authorized to do business in Missouri, and the  
21 cost of such bond shall be paid by the board of directors. The  
22 board shall administer all funds generated pursuant to section  
23 210.860 or section 67.1775, RSMo, in a manner consistent with  
24 this section.

25 3. The board may contract with public or not-for-profit  
26 agencies licensed or certified where appropriate to provide  
27 qualified services and may place conditions on the use of such  
28 funds. The board shall reserve the right to audit the

1 expenditure of any and all funds. The board and any agency with  
2 which the board contracts may establish eligibility standards for  
3 the use of such funds and the receipt of services. No member of  
4 the board shall serve on the governing body, have any financial  
5 interest in, or be employed by any agency which is a recipient of  
6 funds generated pursuant to section 210.860 or section 67.1775,  
7 RSMo.

8 4. Revenues collected and deposited in the community  
9 children's services fund may be expended for the purchase of the  
10 following services:

11 (1) Up to thirty days of temporary shelter for abused,  
12 neglected, runaway, homeless or emotionally disturbed youth;  
13 respite care services; and services to unwed mothers;

14 (2) Outpatient chemical dependency and psychiatric  
15 treatment programs; counseling and related services as a part of  
16 transitional living programs; home-based and community-based  
17 family intervention programs; unmarried parent services; crisis  
18 intervention services, inclusive of telephone hot lines; and  
19 prevention programs which promote healthy lifestyles among  
20 children and youth and strengthen families;

21 (3) Individual, group, or family professional counseling  
22 and therapy services; psychological evaluations; and mental  
23 health screenings.

24 5. Revenues collected and deposited in the community  
25 children's services fund may not be expended for inpatient  
26 medical, psychiatric, and chemical dependency services, or for  
27 transportation services.

28 Section 1. 1. Any county of the first classification

1 without a charter form of government with a population of more  
2 than fifty-seven thousand inhabitants but less than sixty  
3 thousand inhabitants may, by ordinance or order of the governing  
4 body of the county and approved by the majority of the qualified  
5 voters of the county, require each contract covering the rental  
6 of a motor vehicle which is rented within such county on a short-  
7 term basis to provide a box which the renter may use to indicate  
8 that a one dollar fee may be added to the contract. For purposes  
9 of this section "short-term" shall mean a rental contract of less  
10 than one month. The fee shall be collected by any business  
11 located in such county which rents motor vehicles on a short-term  
12 basis upon payment of the contract by the customer.

13 2. The county collector of such county may provide for  
14 collection of such fee on forms provided by the county collector.  
15 Failure to collect and remit such fees by any business located in  
16 such county which rents motor vehicles on a short-term basis  
17 shall be subject to a penalty of five percent per month together  
18 with interest as determined by section 32.065, RSMo.

19 3. All revenues collected from the imposition of the fee as  
20 authorized by this section shall be used solely for tourism  
21 purposes within such county.  
22