

FIRST REGULAR SESSION

# HOUSE BILL NO. 483

## 92ND GENERAL ASSEMBLY

---

INTRODUCED BY REPRESENTATIVES BYRD, FARES, DONNELLY, STEFANICK,  
MUNZLINGER AND SHOEMAKER (8) (Co-sponsors).

Read 1<sup>st</sup> time February 17, 2003, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

1685L.011

---

### AN ACT

To repeal sections 238.207, 238.210, 238.215, 238.220, 238.222, 238.235, and 238.236, RSMo, and to enact in lieu thereof seven new sections relating to transportation development districts.

---

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

Section A. Sections 238.207, 238.210, 238.215, 238.220, 238.222, 238.235, and  
2 238.236, RSMo, are repealed and seven new sections enacted in lieu thereof, to be known as  
3 sections 238.207, 238.210, 238.215, 238.220, 238.222, 238.235, and 238.236, to read as follows:

238.207. 1. Whenever the creation of a district is desired, not less than fifty registered  
2 voters from each county partially or totally within the proposed district may file a petition  
3 requesting the creation of a district. However, if no persons eligible to be registered voters reside  
4 within the district, the owners of record of all of the real property, except public streets, located  
5 within the proposed district may file a petition requesting the creation of a district. The petition  
6 shall be filed in the circuit court of any county partially or totally within the proposed district.

7 2. Alternatively, the governing body of any local transportation authority within any  
8 county in which a proposed project may be located may file a petition in the circuit court of that  
9 county, requesting the creation of a district.

10 3. The proposed district area shall be contiguous and may contain all or any portion of  
11 one or more municipalities and counties[.]; **provided:**

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

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

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

17           **(a) The petition provides that the only funding method for project costs will be a**  
18 **sales tax;**

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

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

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

25           4. The petition shall set forth:

26           (1) The name, voting residence and county of residence of each individual petitioner, or,  
27 if no persons eligible to be registered voters reside within the proposed district, the name and  
28 address of each owner of record of real property located within the proposed district, or shall  
29 recite that the petitioner is the governing body of a local transportation authority acting in its  
30 official capacity;

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

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

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

38           (5) The name of the proposed district;

39           (6) The number of members of the board of directors of the proposed district, which shall  
40 be not less than five or more than fifteen;

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

43           (8) If the petition was filed by registered voters or by a governing body, a request that  
44 the question be submitted to the qualified voters within the limits of the proposed district  
45 whether they will establish a transportation development district to develop a specified project  
46 or projects;

47           (9) A proposal for funding the district initially, pursuant to the authority granted in  
48 sections 238.200 to 238.275, together with a request that the funding proposal be submitted to  
49 the qualified voters residing within the limits of the proposed district; provided, however, the

50 funding method of special assessments may also be approved as provided in subsection 1 of  
51 section 238.230; and

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

54 **5. (1) As an alternative to the methods described in subsections 1 and 2 of this**  
55 **section, if two or more local transportation authorities have adopted resolutions calling for**  
56 **the joint establishment of a district, the governing body of any one such local**  
57 **transportation authority may file a petition in the circuit court of any county in which the**  
58 **proposed project is located requesting the creation of a district.**

59 (2) The proposed district area shall be contiguous and may contain all or any  
60 portion of one or more municipalities and counties. Property separated only by public  
61 streets, easements, or rights-of-way, or connected by a single public street, easement, or  
62 right-of-way shall be considered contiguous.

63 (3) The petition shall set forth:

64 (a) That the petitioner is the governing body of a local transportation authority  
65 acting in its official capacity;

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

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

72 (d) A specific description of the proposed district boundaries, including a map  
73 illustrating such boundaries;

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

76 (f) The name of the proposed district;

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

78 (h) A request that the question be submitted to the qualified voters within the limits  
79 of the proposed district whether they will establish a transportation development district  
80 to develop the projects described in the petition;

81 (i) A proposal for funding the district initially, pursuant to the authority granted  
82 in sections 238.200 to 238.275, together with a request that the imposition of the funding  
83 proposal be submitted to the qualified voters residing within the limits of the proposed  
84 district; provided, however, the funding method of special assessments may also be  
85 approved as provided in subsection 1 of section 238.230; and

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

238.210. 1. Within thirty days after the petition is filed, the circuit court clerk shall serve  
2 a copy of the petition on the respondents who shall have thirty days after receipt of service to file  
3 an answer stating agreement with or opposition to the creation of the district. If any respondent  
4 files its answer opposing the creation of the district, it shall recite legal reasons why the petition  
5 is defective, why the proposed district is illegal or unconstitutional, or why the proposed method  
6 for funding the district is illegal or unconstitutional. The respondent shall ask the court for a  
7 declaratory judgment respecting these issues. The answer of each respondent shall be served on  
8 each petitioner and every other respondent named in the petition. Any resident, taxpayer, any  
9 other entity, or any local transportation authority within the proposed district may join in or file  
10 a petition supporting or answer opposing the creation of the district and seeking a declaratory  
11 judgment respecting these same issues within thirty days after the date notice is last published  
12 by the circuit clerk.

13           2. The court shall hear the case without a jury. If the court shall thereafter determine the  
14 petition is defective or the proposed district is illegal or unconstitutional, or shall be an undue  
15 burden on any owner of property within the district or is unjust and unreasonable, it shall enter  
16 its declaratory judgment to that effect and shall refuse to make the certifications requested in the  
17 pleadings. If the court determines that any proposed funding method is illegal or  
18 unconstitutional, it shall enter its judgment striking that funding method in whole or part. If the  
19 court determines the petition is not legally defective and the proposed district and method of  
20 funding are neither illegal nor unconstitutional, the court shall enter its judgment to that effect.  
21 If the petition was filed by registered voters or by a governing body, the court shall then certify  
22 the questions regarding district creation, project development, and proposed funding for voter  
23 approval. **If the petition was filed by a governing body pursuant to subsection 5 of section**  
24 **238.207, the court shall certify the single question regarding district creation, project**  
25 **development, and proposed funding for voter approval.** If the petition was filed by the  
26 owners of record of all of the real property located within the proposed district, the court shall  
27 declare the district organized and certify the funding methods stated in the petition for qualified  
28 voter approval; provided, however, the funding method of special assessments may also be  
29 approved as provided in subsection 1 of section 238.230. In either case, if no objections to the  
30 petition are timely filed, the court may make such certifications based upon the pleadings before  
31 it without any hearing.

32           3. Any party having filed an answer or petition may appeal the circuit court's order or  
33 declaratory judgment in the same manner provided for other appeals.

238.215. 1. If the circuit court certifies the petition for voter approval, it shall call an

2 election pursuant to section 238.216.

3       2. At such election for voter approval of the qualified voters, the questions shall be  
4 submitted in substantially the following form:

5           Shall there be organized in (here specifically describe the proposed district boundaries),  
6 within the state of Missouri, a transportation development district, to be known as the ".....  
7 Transportation Development District" for the purpose of developing the following transportation  
8 project: (here summarize the proposed project or projects and require each voter to approve or  
9 disapprove of each project) and have the power to fund the proposed project upon separate voter  
10 approval by any or all of the following methods: (here specifically describe the proposed funding  
11 methods and require each voter to approve or disapprove of each proposed funding method)?

12       3. **(1) If the petition was filed pursuant to subsection 5 of section 238.207 and the**  
13 **district desires to impose a sales tax as the only proposed funding mechanism, at such**  
14 **election for voter approval of the qualified voters, the question shall be submitted in**  
15 **substantially the following form:**

16           **Shall there be organized in (here specifically describe the proposed district**  
17 **boundaries), within the state of Missouri, a transportation development district, to be**  
18 **known as the "..... Transportation Development District" for the purpose of developing**  
19 **the following transportation project: (here summarize the proposed project or projects)**  
20 **and be authorized to impose a transportation development district-wide sales tax at the**  
21 **rate of ..... (insert amount) for a period of ..... (insert number) years from the date on**  
22 **which such tax is first imposed for the purpose of funding the transportation project or**  
23 **projects?**

24       **(2) If the petition was filed pursuant to subsection 5 of section 238.207 and the**  
25 **district desires to impose a funding mechanism other than a sales tax, at such election for**  
26 **voter approval of the qualified voters, the question shall be submitted in substantially the**  
27 **form set forth in subsection 2 of this section and the proposed funding mechanism shall**  
28 **require separate voter approval at a subsequent election.**

29       4. The results of the election shall be entered upon the records of the circuit court of the  
30 county in which the petition was filed. Also, a certified copy thereof shall be filed with the  
31 county clerk of each county in which a portion of the proposed district lies, who shall cause the  
32 same to be spread upon the records of the county commission. If the results show that a majority  
33 of the votes cast by the qualified voters were in favor of organizing the transportation  
34 development district, the circuit court having jurisdiction of the matter shall declare the district  
35 organized and certify the funding methods approved by the qualified voters. If the results show  
36 that less than a majority of the votes cast by the qualified voters were in favor of the organization  
37 of the district, the circuit court shall declare that the question has failed to pass, and the same

38 question shall not be again submitted for voter approval for two years.

39 **5. Notwithstanding the foregoing, if the election was held pursuant to subsection**  
40 **3 of this section, the results of the election shall be entered upon the records of the circuit**  
41 **court of the county in which the petition was filed. A certified copy of the results of the**  
42 **election shall be filed with the county clerk of each county in which a portion of the**  
43 **proposed district lies. If the results show that a majority of the votes cast by the qualified**  
44 **voters were in favor of the proposition, the circuit court having jurisdiction of the matter**  
45 **shall declare the district organized and the funding methods approved by the qualified**  
46 **voters to be in effect. If the results show that less than a majority of the votes cast by the**  
47 **qualified voters were in favor of the proposition, the circuit court shall declare that the**  
48 **question has failed to pass. A new petition shall be filed pursuant to subsection 5 of section**  
49 **238.207 prior to the question again being submitted for voter approval.**

238.220. 1. Notwithstanding anything to the contrary contained in section 238.216, if  
2 any persons eligible to be registered voters reside within the district the following procedures  
3 shall be followed:

4 (1) After the district has been declared organized, the court shall upon petition of any  
5 interested person order the county clerk to cause an election to be held in all areas of the district  
6 within one hundred twenty days after the order establishing the district, to elect the district board  
7 of directors which shall be not less than five nor more than fifteen;

8 (2) Candidates shall pay the sum of five dollars as a filing fee to the county clerk and  
9 shall file with the election authority of such county a statement under oath that he or she  
10 possesses all of the qualifications set out in this section for a director. Thereafter, such candidate  
11 shall have his or her name placed on the ballot as a candidate for director;

12 (3) The director or directors to be elected shall be elected at large. The candidate  
13 receiving the most votes from qualified voters shall be elected to the position having the longest  
14 term, the second highest total votes elected to the position having the next longest term, and so  
15 forth. Each initial director shall serve the one-, two- or three-year term to which he or she was  
16 elected, and until a successor is duly elected and qualified. Each successor director shall serve  
17 a three-year term. The directors shall nominate and elect an interim director to complete any  
18 unexpired term of a director caused by resignation or disqualification; and

19 (4) Each director shall be a resident of the district. Directors shall be registered voters  
20 at least twenty-one years of age.

21 2. Notwithstanding anything to the contrary contained in section 238.216, if no persons  
22 eligible to be registered voters reside within the district, the following procedures shall apply:

23 (1) Within thirty days after the district has been declared organized, the circuit clerk of  
24 the county in which the petition was filed shall, upon giving notice by causing publication to be

25 made once a week for two consecutive weeks in a newspaper of general circulation in the county,  
26 the last publication of which shall be at least ten days before the day of the meeting required by  
27 this section, call a meeting of the owners of real property within the district at a day and hour  
28 specified in a public place in the county in which the petition was filed for the purpose of  
29 electing a board of not less than five and not more than fifteen directors, to be composed of  
30 owners or representatives of owners of real property in the district; provided that, if all the  
31 owners of property in the district joined in the petition for formation of the district, such meeting  
32 may be called by order of the court without further publication;

33 (2) The property owners, when assembled, shall organize by the election of a chairman  
34 and secretary of the meeting who shall conduct the election. At the election, each acre of real  
35 property within the district shall represent one share, and each owner may have one vote in  
36 person or by proxy for every acre of real property owned by such person within the district;

37 (3) The one-third of the initial board members receiving the most votes shall be elected  
38 to positions having a term of three years. The one-third of initial board members receiving the  
39 next highest number of votes shall be elected to positions having a term of two years. The lowest  
40 one-third of initial board members receiving sufficient votes shall be elected to positions having  
41 a term of one year. Each initial director shall serve the term to which he or she was elected, and  
42 until a successor is duly elected and qualified. Successor directors shall be elected in the same  
43 manner as the initial directors at a meeting of the real property owners called by the board. Each  
44 successor director shall serve a three-year term. The directors shall nominate and elect an  
45 interim director to complete any unexpired term of a director caused by resignation or  
46 disqualification;

47 (4) Directors shall be at least twenty-one years of age.

48 **3. Notwithstanding any provision of subsection 1 of this section or section 238.216**  
49 **to the contrary, if the petition for formation of the district was filed pursuant to subsection**  
50 **5 of section 238.207, the following procedures shall be followed:**

51 **(1) If the district is comprised of four or more local transportation authorities, the**  
52 **board of directors shall consist of the presiding officer of each local transportation**  
53 **authority within the district. If the district is comprised of two or three local**  
54 **transportation authorities, the board of directors shall consist of the presiding officer of**  
55 **each local transportation authority within the district and one person designated by the**  
56 **governing body of each local transportation authority within the district;**

57 **(2) Each director shall be at least twenty-one years of age and a resident or**  
58 **property owner of the local transportation authority the director represents. A director**  
59 **designated by the governing body of a local transportation authority may be removed by**  
60 **such governing body at any time with or without cause; and**

61           **(3) Upon the assumption of office of a new presiding officer of a local**  
62 **transportation authority, such individual shall automatically succeed his or her**  
63 **predecessor as a member of the board of directors. Upon the removal, resignation, or**  
64 **disqualification of a director designated by the governing body of a local transportation**  
65 **authority, such governing body shall designate a successor director.**

66           **4.** The commission shall appoint one or more advisors to the board, who shall have no  
67 vote but shall have the authority to participate in all board meetings and discussions, whether  
68 open or closed, and shall have access to all records of the district and its board of directors.

69           **[4.] 5.** If the proposed project is not intended to be merged into the state highways and  
70 transportation system under the commission's jurisdiction, the local transportation authority that  
71 will assume maintenance of the project shall appoint one or more advisors to the board of  
72 directors who shall have the same rights as advisors appointed by the commission.

73           **6. Any county or counties located wholly or partially within the district which is not**  
74 **a "local transportation authority" pursuant to subdivision (4) of subsection 1 of section**  
75 **238.220 may appoint one or more advisors to the board who shall have the same rights as**  
76 **advisors appointed by the commission.**

          238.222. 1. The board shall possess and exercise all of the district's legislative and  
2 executive powers.

3           2. Within thirty days after the election of the initial directors **or selection of the initial**  
4 **directors pursuant to subsection 3 of section 238.220**, the board shall meet. The time and  
5 place of the first meeting of the board shall be designated by the court that heard the petition  
6 upon the court's own initiative or upon the petition of any interested person. At its first meeting  
7 and after each election of new board members **or a selection of the directors pursuant to**  
8 **subsection 3 of section 238.220**, the board shall elect a chairman from its members.

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

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

13           5. A simple majority of the board shall constitute a quorum. If a quorum exists, a  
14 majority of those voting shall have the authority to act in the name of the board, and approve any  
15 board resolution.

16           6. Each director shall devote such time to the duties of the office as the faithful discharge  
17 thereof may require and may be reimbursed for his actual expenditures in the performance of his  
18 duties on behalf of the district.

          238.235. 1. (1) Any transportation development district may by resolution impose a  
2 transportation development district sales tax on all retail sales made in such transportation



3 development district which are subject to taxation pursuant to the provisions of sections 144.010  
 4 to 144.525, RSMo, except such transportation development district sales tax shall not apply to  
 5 the sale or use of motor vehicles, trailers, boats or outboard motors nor to all sales of electricity  
 6 or electrical current, water and gas, natural or artificial, nor to sales of service to telephone  
 7 subscribers, either local or long distance. Such transportation development district sales tax may  
 8 be imposed for any transportation development purpose designated by the transportation  
 9 development district in its ballot of submission to its qualified voters, except that no resolution  
 10 enacted pursuant to the authority granted by this section shall be effective unless:

11 (a) The board of directors of the transportation development district submits to the  
 12 qualified voters of the transportation development district a proposal to authorize the board of  
 13 directors of the transportation development district to impose [a] **or increase the levy of an**  
 14 **existing** tax pursuant to the provisions of this section; **or**

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

17 (2) **If the transportation development district submits to the qualified voters of the**  
 18 **transportation development district a proposal to authorize the board of directors of the**  
 19 **transportation development district to impose or increase the levy of an existing tax**  
 20 **pursuant to the provisions of paragraph (a) of subdivision (1) of this subsection,** the ballot  
 21 of submission shall contain, but need not be limited to, the following language:

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

26  YES  NO

27

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

30

31 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor  
 32 of the proposal, then the resolution and any amendments thereto shall be in effect. If a majority  
 33 of the votes cast by the qualified voters voting are opposed to the proposal, then the board of  
 34 directors of the transportation development district shall have no power to impose the sales tax  
 35 authorized by this section unless and until the board of directors of the transportation  
 36 development district shall again have submitted another proposal to authorize it to impose the  
 37 sales tax pursuant to the provisions of this section and such proposal is approved by a majority  
 38 of the qualified voters voting thereon.

39 (3) The sales tax authorized by this section shall become effective on the first day of the  
40 month following adoption of the tax by the qualified voters.

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

46 (5) In order to permit sellers required to collect and report the sales tax authorized by this  
47 section to collect the amount required to be reported and remitted, but not to change the  
48 requirements of reporting or remitting tax or to serve as a levy of the tax, and in order to avoid  
49 fractions of pennies, the transportation development district may establish appropriate brackets  
50 which shall be used in the district imposing a tax pursuant to this section in lieu of those brackets  
51 provided in section 144.285, RSMo.

52 (6) All revenue received by a transportation development district from the tax authorized  
53 by this section which has been designated for a certain transportation development purpose shall  
54 be deposited in a special trust fund and shall be used solely for such designated purpose. Upon  
55 the expiration of the period of years approved by the qualified voters pursuant to subdivision (2)  
56 of this subsection or if the tax authorized by this section is repealed pursuant to subsection 6 of  
57 this section, all funds remaining in the special trust fund shall continue to be used solely for such  
58 designated transportation development purpose. Any funds in such special trust fund which are  
59 not needed for current expenditures may be invested by the board of directors in accordance with  
60 applicable laws relating to the investment of other transportation development district funds.

61 (7) The sales tax may be imposed in increments of one-eighth of one percent, up to a  
62 maximum of one percent on the receipts from the sale at retail of all tangible personal property  
63 or taxable services at retail within the transportation development district adopting such tax, if  
64 such property and services are subject to taxation by the state of Missouri pursuant to the  
65 provisions of sections 144.010 to 144.525, RSMo, except such transportation development  
66 district sales tax shall not apply to the sale or use of motor vehicles, trailers, boats or outboard  
67 motors nor to public utilities. Any transportation development district sales tax imposed  
68 pursuant to this section shall be imposed at a rate that shall be uniform throughout the district.

69 2. The resolution imposing the sales tax pursuant to this section shall impose upon all  
70 sellers a tax for the privilege of engaging in the business of selling tangible personal property or  
71 rendering taxable services at retail to the extent and in the manner provided in sections 144.010  
72 to 144.525, RSMo, and the rules and regulations of the director of revenue issued pursuant  
73 thereto; except that the rate of the tax shall be the rate imposed by the resolution as the sales tax  
74 and the tax shall be reported and returned to and collected by the transportation development

75 district.

76 3. On and after the effective date of any tax imposed pursuant to this section, the  
77 transportation development district shall perform all functions incident to the administration,  
78 collection, enforcement, and operation of the tax. The tax imposed pursuant to this section shall  
79 be collected and reported upon such forms and under such administrative rules and regulations  
80 as may be prescribed by the transportation development district.

81 4. (1) All applicable provisions contained in sections 144.010 to 144.525, RSMo,  
82 governing the state sales tax, sections 32.085 and 32.087, RSMo, and section 32.057, RSMo, the  
83 uniform confidentiality provision, shall apply to the collection of the tax imposed by this section,  
84 except as modified in this section.

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

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

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

97 (5) The penalties provided in section 32.057, RSMo, and sections 144.010 to 144.525,  
98 RSMo, for violation of those sections are hereby made applicable to violations of this section.

99 (6) For the purpose of a sales tax imposed by a resolution pursuant to this section, all  
100 retail sales except retail sales of motor vehicles shall be deemed to be consummated at the place  
101 of business of the retailer unless the tangible personal property sold is delivered by the retailer  
102 or the retailer's agent to an out-of-state destination or to a common carrier for delivery to an  
103 out-of-state destination. In the event a retailer has more than one place of business in this state  
104 which participates in the sale, the sale shall be deemed to be consummated at the place of  
105 business of the retailer where the initial order for the tangible personal property is taken, even  
106 though the order must be forwarded elsewhere for acceptance, approval of credit, shipment or  
107 billing. A sale by a retailer's employee shall be deemed to be consummated at the place of  
108 business from which the employee works.

109 5. All sales taxes collected by the transportation development district shall be deposited  
110 by the transportation development district in a special fund to be expended for the purposes

111 authorized in this section. The transportation development district shall keep accurate records  
112 of the amount of money which was collected pursuant to this section, and the records shall be  
113 open to the inspection of officers of each transportation development district and the general  
114 public.

115         6. (1) No transportation development district imposing a sales tax pursuant to this  
116 section may repeal or amend such sales tax unless such repeal or amendment will not impair the  
117 district's ability to repay any liabilities which it has incurred, money which it has borrowed or  
118 revenue bonds, notes or other obligations which it has issued or which have been issued by the  
119 commission or any local transportation authority to finance any project or projects.

120         (2) Whenever the board of directors of any transportation development district in which  
121 a transportation development sales tax has been imposed in the manner provided by this section  
122 receives a petition, signed by ten percent of the qualified voters calling for an election to repeal  
123 such transportation development sales tax, the board of directors shall, if such repeal will not  
124 impair the district's ability to repay any liabilities which it has incurred, money which it has  
125 borrowed or revenue bonds, notes or other obligations which it has issued or which have been  
126 issued by the commission or any local transportation authority to finance any project or projects,  
127 submit to the qualified voters of such transportation development district a proposal to repeal the  
128 transportation development sales tax imposed pursuant to the provisions of this section. If a  
129 majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
130 the proposal to repeal the transportation development sales tax, then the resolution imposing the  
131 transportation development sales tax, along with any amendments thereto, is repealed. If a  
132 majority of the votes cast by the qualified voters voting thereon are opposed to the proposal to  
133 repeal the transportation development sales tax, then the ordinance or resolution imposing the  
134 transportation development sales tax, along with any amendments thereto, shall remain in effect.

238.236. 1. This section shall not apply to any tax levied pursuant to section 238.235,  
2 and no tax shall be imposed pursuant to the provisions of this section if a tax has been imposed  
3 by a transportation development district pursuant to section 238.235.

4         2. In lieu of the taxes allowed pursuant to section 238.235, any transportation  
5 development district which consists of all of one or more entire counties, all of one or more  
6 entire cities, or all of one or more entire counties and one or more entire cities which are totally  
7 outside the boundaries of those counties may by resolution impose a transportation development  
8 district sales tax on all retail sales made in such transportation development district which are  
9 subject to taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo, for any  
10 transportation development purpose designated by the transportation development district in its  
11 ballot of submission to its qualified voters. No resolution enacted pursuant to the authority  
12 granted by this section shall be effective unless:



49 The sales tax authorized by this section shall become effective on the first day of the second  
50 calendar quarter after the director of revenue receives notice of adoption of such tax.

51 5. All revenue received by a transportation development district from the tax authorized  
52 by this section which has been designated for a certain transportation development purpose shall  
53 be deposited in a special trust fund and shall be used solely for such designated purpose. Upon  
54 the expiration of the period of years approved by the qualified voters pursuant to subsection 3  
55 of this section or if the tax authorized by this section is repealed pursuant to subsection 12 of this  
56 section, all funds remaining in the special trust fund shall continue to be used solely for such  
57 designated transportation development purpose. Any funds in such special trust fund which are  
58 not needed for current expenditures may be invested by the board of directors in accordance with  
59 applicable laws relating to the investment of other transportation development district funds.

60 6. The sales tax may be imposed at a rate of one-eighth of one percent, one-fourth of one  
61 percent, three-eighths of one percent, one-half of one percent or one percent on the receipts from  
62 the sale at retail of all tangible personal property or taxable services at retail within the  
63 transportation development district adopting such tax, if such property and services are subject  
64 to taxation by the state of Missouri pursuant to the provisions of sections 144.010 to 144.525,  
65 RSMo. Any transportation development district sales tax imposed pursuant to this section shall  
66 be imposed at a rate that shall be uniform throughout the district.

67 7. The resolution imposing the sales tax pursuant to this section shall impose upon all  
68 sellers a tax for the privilege of engaging in the business of selling tangible personal property or  
69 rendering taxable services at retail to the extent and in the manner provided in sections 144.010  
70 to 144.525, RSMo, and the rules and regulations of the director of revenue issued pursuant  
71 thereto; except that the rate of the tax shall be the rate imposed by the resolution as the sales tax.  
72 The amount reported and returned to the director of revenue by the seller shall be computed on  
73 the basis of the combined rate of the tax imposed by sections 144.010 to 144.525, RSMo, and  
74 the tax imposed by the [resolutions] **resolution** as authorized by this section, plus any amounts  
75 imposed pursuant to other provisions of law.

76 8. On and after the effective date of any tax imposed pursuant to this section, the director  
77 of revenue shall perform all functions incident to the administration, collection, enforcement, and  
78 operation of the tax, and the director of revenue shall collect, in addition to all other sales taxes  
79 imposed by law, the additional tax authorized pursuant to this section. The tax imposed pursuant  
80 to this section and the taxes imposed pursuant to all other laws of the state of Missouri shall be  
81 collected together and reported upon such forms and pursuant to such administrative rules and  
82 regulations as may be prescribed by the director of revenue.

83 9. All applicable provisions contained in sections 144.010 to 144.525, RSMo, governing  
84 the state sales tax, sections 32.085 and 32.087, RSMo, governing local sales taxes, and section

85 32.057, RSMo, the uniform confidentiality provision, shall apply to the collection of the tax  
86 imposed by this section, except as modified in this section.

87 10. All sales taxes collected by the director of revenue pursuant to this section on behalf  
88 of any transportation development district, less one percent for the cost of collection, which shall  
89 be deposited in the state's general revenue fund after payment of premiums for surety bonds as  
90 provided in section 32.087, RSMo, shall be deposited in the state treasury to the credit of the  
91 "Transportation Development District Sales Tax Fund", which is hereby created. Moneys in the  
92 transportation development district sales tax fund shall not be deemed to be state funds and shall  
93 not be commingled with any funds of the state. All interest earned upon the balance in the  
94 transportation development district sales tax fund shall be deposited to the credit of the same  
95 fund. Any balance in the fund at the end of an appropriation period shall not be transferred to  
96 the general revenue fund and the provisions of section 33.080, RSMo, shall not apply to the fund.  
97 The director of revenue shall keep accurate records of the amount of money which was collected  
98 in each transportation development district imposing a sales tax pursuant to this section, and the  
99 records shall be open to the inspection of officers of each transportation development district and  
100 the general public. Not later than the tenth day of each month, the director of revenue shall  
101 distribute all moneys deposited in such fund during the preceding month to the proper  
102 transportation development district.

103 11. The director of revenue may authorize the state treasurer to make refunds from the  
104 amounts credited to any transportation development district for erroneous payments and  
105 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of  
106 such districts. If any transportation development district repeals the tax authorized by this  
107 section, the transportation development district shall notify the director of revenue of the action  
108 at least ninety days prior to the effective date of the repeal and the director of revenue may order  
109 retention, for a period of one year, of two percent of the amount collected after receipt of such  
110 notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks  
111 and drafts deposited to the credit of such accounts. After one year has elapsed after the effective  
112 date of repeal of the tax authorized by this section in such transportation development district,  
113 the director of revenue shall remit the balance in the account to the transportation development  
114 district and close the account of that transportation development district. The director of revenue  
115 shall notify each transportation development district of each instance of any amount refunded  
116 or any check redeemed from receipts due the transportation development district.

117 12. (1) No transportation development district imposing a sales tax pursuant to this  
118 section may repeal or amend such sales tax unless such repeal or amendment will not impair the  
119 district's ability to repay any liabilities which it has incurred, money which it has borrowed or  
120 revenue bonds, notes or other obligations which it has issued or which have been issued by the

121 commission or any local transportation authority to finance any project or projects.  
122 (2) Whenever the board of directors of any transportation development district in which  
123 a transportation development sales tax has been imposed in the manner provided by this section  
124 receives a petition, signed by ten percent of the qualified voters of such transportation  
125 development district calling for an election to repeal such transportation development sales tax,  
126 the board of directors shall, if such repeal will not impair the district's ability to repay any  
127 liabilities which it has incurred, money which it has borrowed or revenue bonds, notes or other  
128 obligations which it has issued or which have been issued by the commission or any local  
129 transportation authority to finance any project or projects, submit to the voters of such  
130 transportation development district a proposal to repeal the transportation development sales tax  
131 imposed pursuant to the provisions of this section. If a majority of the votes cast on the proposal  
132 by the qualified voters voting thereon are in favor of the proposal to repeal the transportation  
133 development sales tax, then the resolution imposing the transportation development sales tax,  
134 along with any amendments thereto, is repealed. If a majority of the votes cast by the qualified  
135 voters voting thereon are opposed to the proposal to repeal the transportation development sales  
136 tax, then the ordinance or resolution imposing the transportation development sales tax, along  
137 with any amendments thereto, shall remain in effect.