

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 833

92ND GENERAL ASSEMBLY

Reported from the Committee on Ways and Means, April 23, 2004, with recommendation that the Senate Committee Substitute do pass.

3240S.04C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal sections 67.793, 67.799, 67.1706, and 67.1754, RSMo, and to enact in lieu thereof twelve new sections relating to the creation of exhibition center and recreational facility districts.

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

Section A. Sections 67.793, 67.799, 67.1706, and 67.1754, RSMo, are repealed and
2 twelve new sections enacted in lieu thereof, to be known as sections 67.793, 67.799,
3 67.1706, 67.1754, 67.2000, 67.2500, 67.2505, 67.2510, 67.2515, 67.2520, 67.2525, and
4 67.2530, to read as follows:

67.793. 1. Whenever the creation of a regional recreational district is desired,
2 one hundred or more persons residing in the proposed district may file with the county
3 clerk in which the greater part of the proposed district's population resides a petition
4 requesting the creation of the regional recreational district. In case the proposed district
5 is situated in two or more counties, the petition shall be filed in the office of the county
6 clerk of the county in which the greater part of the proposed district's population resides,
7 and the governing body of that county shall set the petition for public hearing and
8 conduct such hearing. The petition shall set forth:

- 9 (1) A description of the territory to be embraced in the proposed district;
- 10 (2) The names of the municipalities located within the proposed district;
- 11 (3) The name of the proposed district;
- 12 (4) The population of the proposed district;
- 13 (5) The assessed valuation of the proposed district;
- 14 (6) The type and rate of tax proposed to be levied; and
- 15 (7) A request that the question be submitted to the voters residing within the

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

16 limits of the proposed regional recreational district whether they will establish a regional
17 recreational district pursuant to the provisions of sections 67.792 to 67.799 to be known
18 as ". . . Regional Recreational District" for the purpose of establishing, operating and
19 maintaining public parks, neighborhood trails and recreational facilities within the
20 boundaries of the district.

21 2. Whenever one hundred or more persons residing in an area contiguous to an
22 existing regional recreational district desire to become part of that contiguous district,
23 such persons may file a petition with the county clerk of the county in which the greater
24 part of the population within the proposed addition to the district resides, and the
25 governing body of that county shall set the petition for public hearing and conduct such
26 hearing. The petition for the addition to a district shall set forth the same facts required
27 for the creation of such a district pursuant to subdivisions (1) to (7) of subsection 1 of
28 this section, except that:

29 (1) Subdivision (6) of subsection 1 of this section shall only permit the imposition
30 of a tax on the real property located within the addition to the district; and

31 (2) Subdivision (7) of subsection 1 of this section shall, in the petition for the
32 addition, be a request that the question be submitted to the voters residing within the
33 limits of the proposed addition to the ". regional recreational district" as to
34 whether or not they will become a part of the ". regional recreational district" for
35 the purpose of establishing, operating and maintaining public parks, neighborhood trails
36 and recreational facilities within the boundaries of such district.

37 3. The petition shall, after having been filed pursuant to this section, receive a
38 hearing by the governing body of the county of filing pursuant to section 67.794.

39 4. The governing body of any county otherwise eligible to participate in a regional
40 recreational district may directly authorize, by ordinance, the creation of a regional
41 recreational district or an addition to an existing regional recreational district without
42 the submission of a petition. The governing body of each such county shall, upon the
43 enactment of such ordinance, submit the question of its approval to the voters in such
44 county. If less than an entire county is proposed to participate in such a regional
45 recreational district, the question may be submitted to the **registered and qualified**
46 voters residing in the proposed [area, provided, that any regional recreational district
47 which is supported by a sales tax shall be approved by the voters of the entire county]
48 **district, or if no registered and qualified voters reside in the proposed**
49 **district, to the owners of the real property located within the proposed**
50 **district. Any ordinance adopted by the governing body creating a regional**
51 **recreational district supported by a sales tax but with no registered and**

52 **qualified voters residing within the proposed district boundaries shall be**
53 **unanimously approved by the owners of real property within the proposed**
54 **district.** The proposed district shall consist only of those counties, or portions of
55 counties, where the governing body has approved an ordinance to create a district.

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

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

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

12 YES NO

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

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

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

33 subsection.]

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

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

38 YES NO

39 If a majority of the votes cast on the proposal by the qualified voters voting thereon are
40 in favor of the proposal, then the tax shall become effective. If a majority of the votes
41 cast by the qualified voters voting are opposed to the proposal, then the board of
42 directors shall have no power to impose the tax unless and until another proposal to
43 authorize the tax is submitted to the voters of the district and such proposal is approved
44 by a majority of the qualified voters voting thereon. The provisions of sections 32.085
45 and 32.087, RSMo, shall apply to any tax approved pursuant to this subsection.

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

67.1706. The metropolitan district shall have as its [primary] duty the
2 development, operation and maintenance of a public system of interconnecting trails and
3 parks throughout the counties comprising the district. **Nothing in this section shall**
4 **restrict the district's entering into and initiating projects dealing with parks**
5 **not necessarily connected to trails.** The metropolitan district shall supplement but
6 shall not substitute for the powers and responsibilities of the other parks and recreation
7 systems within the metropolitan district **or other conservation and environmental**
8 **regulatory agencies** and shall have the power to contract with other parks and
9 recreation systems as well as with other public and private entities. **Nothing in this**
10 **section shall give the metropolitan district authority to regulate water**
11 **quality, watershed or land use issues in the counties comprising the district.**

67.1754. The sales tax authorized in sections 67.1712 to 67.1721 shall be

2 collected and allocated as follows:

3 (1) Fifty percent of the sales taxes collected from each county shall be deposited
4 in the metropolitan park and recreational fund to be administered by the board of
5 directors of the district to pay costs associated with the establishment, administration,
6 operation and maintenance of public recreational facilities, parks, and public recreational
7 grounds associated with the district. Costs for office administration beginning in the
8 second fiscal year of district operations may be up to but shall not exceed fifteen percent
9 of the amount deposited pursuant to this subdivision;

10 (2) Fifty percent of the sales taxes collected from each county shall be returned
11 to the source county for park purposes, except that forty percent of such fifty percent
12 amount shall be reserved for distribution to municipalities within the county in the form
13 of grant revenue sharing funds. Each county in the district shall establish its own
14 process for awarding the grant proceeds to its municipalities for park purposes
15 **provided the purposes of such grants are consistent with the purpose of the**
16 **district.** In the case of a county of the first classification with a charter form of
17 government having a population of at least nine hundred thousand inhabitants, such
18 grant proceeds shall be awarded to municipalities by a municipal grant commission as
19 described in section 67.1757.

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

3 **2. Whenever not less than fifty owners of real property located within**
4 **any county of the first classification with more than eighty-five thousand nine**
5 **hundred but less than eighty-six thousand inhabitants, or any county of the**
6 **second classification with more than fifty-two thousand six hundred but less**
7 **than fifty-two thousand seven hundred inhabitants, or any county of the first**
8 **classification with more than one hundred four thousand six hundred but less**
9 **than one hundred four thousand seven hundred inhabitants, or any county of**
10 **the third classification without a township form of government and with more**
11 **than seventeen thousand nine hundred but less than eighteen thousand**
12 **inhabitants, or any county of the first classification with more than thirty-**
13 **seven thousand but less than thirty-seven thousand one hundred inhabitants,**
14 **or any county of the third classification without a township form of**
15 **government and with more than twenty-three thousand five hundred but less**
16 **than twenty-three thousand six hundred inhabitants, or any county of the**
17 **third classification without a township form of government and with more**
18 **than nineteen thousand three hundred but less than nineteen thousand four**

19 **hundred inhabitants, or any county of the first classification with more than**
20 **seventy-one thousand three hundred but less than seventy-one thousand four**
21 **hundred inhabitants desire to create an exhibition center and recreational**
22 **facility district, the property owners shall file a petition with the governing**
23 **body of each county located within the boundaries of the proposed district**
24 **requesting the creation of the district. The district boundaries may include**
25 **all or part of the counties described in this section. The petition shall contain**
26 **the following information:**

27 **(1) The name and residence of each petitioner and the location of the**
28 **real property owned by the petitioner;**

29 **(2) A specific description of the proposed district boundaries, including**
30 **a map illustrating the boundaries; and**

31 **(3) The name of the proposed district.**

32 **3. Upon the filing of a petition pursuant to this section, the governing**
33 **body of any county described in this section may, by resolution, approve the**
34 **creation of a district. Any resolution to establish such a district shall be**
35 **adopted by the governing body of each county located within the proposed**
36 **district, and shall contain the following information:**

37 **(1) A description of the boundaries of the proposed district;**

38 **(2) The time and place of a hearing to be held to consider**
39 **establishment of the proposed district;**

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

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

43 **4. Whenever a hearing is held as provided by this section, the**
44 **governing body of each county located within the proposed district shall:**

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

50 **(2) Hear all protests and receive evidence for or against the**
51 **establishment of the proposed district; and**

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

53 **5. Following the hearing, if the governing body of each county located**
54 **within the proposed district decides to establish the proposed district, it shall**
55 **adopt an order to that effect; if the governing body of any county located**

56 within the proposed district decides to not establish the proposed district, the
57 boundaries of the proposed district shall not include that county. The order
58 shall contain the following:

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

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

62 (3) The name of the district;

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

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

66 6. A district established pursuant to this section may, at a general,
67 primary, or special election, submit to the qualified voters within the district
68 boundaries a sales tax of one-fourth of one percent, for a period not to exceed
69 twenty-five years, on all retail sales within the district, which are subject to
70 taxation pursuant to sections 144.010 to 144.525, RSMo, to fund the
71 acquisition, construction, maintenance, operation, improvement, and
72 promotion of an exhibition center and recreational facilities. The ballot of
73 submission shall be in substantially the following form:

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

78 YES NO

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

81 If a majority of the votes cast in the portion of any county that is part of the
82 proposed district favor the proposal, then the sales tax shall become effective
83 in that portion of the county that is part of the proposed district on the first
84 day of the first calendar quarter immediately following the election. If a
85 majority of the votes cast in the portion of a county that is a part of the
86 proposed district oppose the proposal, then that portion of such county shall
87 not impose the sales tax authorized in this section until after the county
88 governing body has submitted another such sales tax proposal and the
89 proposal is approved by a majority of the qualified voters voting
90 thereon. However, if a sales tax proposal is not approved, the governing body
91 of the county shall not resubmit a proposal to the voters pursuant to this

92 section sooner than twelve months from the date of the last proposal
93 submitted pursuant to this section. If the qualified voters in two or more
94 counties that have contiguous districts approve the sales tax proposal, the
95 districts shall combine to become one district.

96 7. There is hereby created a board of trustees to administer any
97 district created and the expenditure of revenue generated pursuant to this
98 section consisting of four individuals to represent each county approving the
99 district, as provided in this subsection. The governing body of each county
100 located within the district, upon approval of that county's sales tax proposal,
101 shall appoint four members to the board of trustees; at least one shall be an
102 owner of a nonlodging business located within the taxing district, or their
103 designee, at least one shall be an owner of a lodging facility located within
104 the district, or their designee, and all members shall reside in the district
105 except that one nonlodging business owner, or their designee, and one
106 lodging facility owner, or their designee, may reside outside the
107 district. Each trustee shall be at least twenty-five years of age and a resident
108 of this state. Of the initial trustees appointed from each county, two shall
109 hold office for two years, and two shall hold office for four years. Trustees
110 appointed after expiration of the initial terms shall be appointed to a four-
111 year term by the governing body of the county the trustee represents, with
112 the initially appointed trustee to remain in office until a successor is
113 appointed, and shall take office upon being appointed. Each trustee may be
114 reappointed. Vacancies shall be filled in the same manner in which the
115 trustee vacating the office was originally appointed. The trustees shall not
116 receive compensation for their services, but may be reimbursed for their
117 actual and necessary expenses. The board shall elect a chair and other
118 officers necessary for its membership. Trustees may be removed if:

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

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

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

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

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

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

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

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

165 **(6) To refund any bonds, notes, or other obligations of the district**

166 without an election. The terms and conditions of refunding obligations shall
167 be substantially the same as those of the original issue, and the board shall
168 provide for the payment of interest at not to exceed the legal rate, and the
169 principal of such refunding obligations in the same manner as is provided for
170 the payment of interest and principal of obligations refunded;

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

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

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

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

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

185 9. There is hereby created the "Exhibition Center and Recreational
186 Facility District Sales Tax Trust Fund", which shall consist of all sales tax
187 revenue collected pursuant to this section. The director of revenue shall be
188 custodian of the trust fund, and moneys in the trust fund shall be used solely
189 for the purposes authorized in this section. Moneys in the trust fund shall be
190 considered nonstate funds pursuant to section 15, article IV, Constitution of
191 Missouri. The director of revenue shall invest moneys in the trust fund in the
192 same manner as other funds are invested. Any interest and moneys earned
193 on such investments shall be credited to the trust fund. All sales taxes
194 collected by the director of revenue pursuant to this section on behalf of the
195 district, less one percent for the cost of collection which shall be deposited
196 in the state's general revenue fund after payment of premiums for surety
197 bonds as provided in section 32.087, RSMo, shall be deposited in the trust
198 fund. The director of revenue shall keep accurate records of the amount of
199 moneys in the trust fund which was collected in the district imposing a sales
200 tax pursuant to this section, and the records shall be open to the inspection
201 of the officers of each district and the general public. Not later than the
202 tenth day of each month, the director of revenue shall distribute all moneys

203 deposited in the trust fund during the preceding month to the district. The
204 director of revenue may authorize refunds from the amounts in the trust fund
205 and credited to the district for erroneous payments and overpayments made,
206 and may redeem dishonored checks and drafts deposited to the credit of the
207 district.

208 10. The sales tax authorized by this section is in addition to all other
209 sales taxes allowed by law. Except as modified in this section, all provisions
210 of sections 32.085 and 32.087, RSMo, apply to the sales tax imposed pursuant
211 to this section.

212 11. Any sales tax imposed pursuant to this section shall not extend past
213 the initial term approved by the voters unless an extension of the sales tax is
214 submitted to and approved by the qualified voters in each county in the
215 manner provided in this section. Each extension of the sales tax shall be for
216 a period not to exceed twenty years. The ballot of submission for the
217 extension shall be in substantially the following form:

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

222 YES NO

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

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

231 12. Once the sales tax authorized by this section is abolished or
232 terminated by any means, all funds remaining in the trust fund shall be used
233 solely for the purposes approved in the ballot question authorizing the sales
234 tax. The sales tax shall not be abolished or terminated while the district has
235 any financing or other obligations outstanding; provided that any new
236 financing, debt, or other obligation or any restructuring or refinancing of an
237 existing debt or obligation incurred more than ten years after voter approval
238 of the sales tax provided in this section or more than ten years after any

239 voter approved extension thereof shall not cause the extension of the sales
240 tax provided in this section or cause the final maturity of any financing or
241 other obligations outstanding to be extended. Any funds in the trust fund
242 which are not needed for current expenditures may be invested by the
243 district in the securities described in subdivisions (1) to (12) of subsection 1
244 of section 30.270, RSMo, or repurchase agreements secured by such securities.
245 If the district abolishes the sales tax, the district shall notify the director of
246 revenue of the action at least ninety days before the effective date of the
247 repeal, and the director of revenue may order retention in the trust fund, for
248 a period of one year, of two percent of the amount collected after receipt of
249 such notice to cover possible refunds or overpayment of the sales tax and to
250 redeem dishonored checks and drafts deposited to the credit of such
251 accounts. After one year has elapsed after the effective date of abolition of
252 the sales tax in the district, the director of revenue shall remit the balance
253 in the account to the district and close the account of the district. The
254 director of revenue shall notify the district of each instance of any amount
255 refunded or any check redeemed from receipts due the district.

256 13. In the event that the district is dissolved or terminated by any
257 means, the governing bodies of the counties in the district shall appoint a
258 person to act as trustee for the district so dissolved or terminated. Before
259 beginning the discharge of duties, the trustee shall take and subscribe an
260 oath to faithfully discharge the duties of the office, and shall give bond with
261 sufficient security, approved by the governing bodies of the counties, to the
262 use of the dissolved or terminated district, for the faithful discharge of
263 duties. The trustee shall have and exercise all powers necessary to liquidate
264 the district, and upon satisfaction of all remaining obligations of the district,
265 shall pay over to the county treasurer of each county in the district and take
266 receipt for all remaining moneys in amounts based on the ratio the levy of
267 each county bears to the total levy for the district in the previous three years
268 or since the establishment of the district, whichever time period is
269 shorter. Upon payment to the county treasurers, the trustee shall deliver to
270 the clerk of the governing body of any county in the district all books, papers,
271 records, and deeds belonging to the dissolved district.

67.2500. 1. The governing body of any city, town, or village that is
2 within a first class county with a charter form of government with a
3 population over two hundred fifty thousand that adjoins a first class county
4 with a charter form of government with a population over nine hundred

5 thousand, may establish a theater, cultural arts, and entertainment district
6 in the manner provided in this section.

7 2. Sections 67.2500 to 67.2530 shall be known as the "Theater, Cultural
8 Arts, and Entertainment District Act".

9 3. As used in sections 67.2500 to 67.2530, the following terms mean:

10 (1) "District", a theater, cultural arts, and entertainment district
11 organized under this section;

12 (2) "Qualified electors", "qualified voters", or "voters", registered voters
13 residing within the district or subdistrict, or proposed district or subdistrict,
14 who have registered to vote pursuant to chapter 115, RSMo, or, if there are
15 no persons eligible to be registered voters residing in the district or
16 subdistrict, proposed district or subdistrict, property owners, including
17 corporations and other entities, that are owners of real property;

18 (3) "Registered voters", persons qualified and registered to vote
19 pursuant to chapter 115, RSMo; and

20 (4) "Subdistrict", a subdivision of a district, but not a separate political
21 subdivision, created for the purposes specified in subsection 5 of section
22 67.2505.

67.2505. 1. A district may be created to fund, promote, and provide
2 educational, civic, musical, theatrical, cultural, concerts, lecture series, and
3 related or similar entertainment events or activities, and to fund, promote,
4 plan, design, construct, improve, maintain, and operate public improvements,
5 transportation projects, and related facilities in the district.

6 2. A district is a political subdivision of the state.

7 3. The name of a district shall consist of a name chosen by the original
8 petitioners, preceding the words "theater, cultural arts, and entertainment
9 district".

10 4. The district shall include a minimum of fifty contiguous acres.

11 5. Subdistricts shall be formed for the purpose of voting upon
12 proposals for the creation of the district or subsequent proposed subdistrict,
13 voting upon the question of imposing a proposed sales tax, and for
14 representation on the board of directors, and for no other purpose.

15 6. Whenever the creation of a district is desired, one or more registered
16 voters from each subdistrict of the proposed district, or one or more property
17 owners who collectively own one or more parcels of real estate comprising at
18 least a majority of the land situated in the proposed subdistricts within the
19 proposed district, may file a petition requesting the creation of a district with

20 the governing body of the city, town, or village within which the proposed
21 district is to be established. The petition shall contain the following
22 information:

23 (1) The name, address, and phone number of each petitioner and the
24 location of the real property owned by the petitioner;

25 (2) The name of the proposed district;

26 (3) A legal description of the proposed district, including a map
27 illustrating the district boundaries, which shall be contiguous, and the
28 division of the district into at least five, but not more than fifteen,
29 subdistricts that shall contain, or are projected to contain upon full
30 development of the subdistricts, approximately equal populations;

31 (4) A statement indicating the number of directors to serve on the
32 board, which shall be not less than five or more than fifteen;

33 (5) A request that the district be established;

34 (6) A general description of the activities that are planned for the
35 district;

36 (7) A proposal for a sales tax to fund the district initially, pursuant to
37 the authority granted in sections 67.2500 to 67.2530, together with a request
38 that the imposition of the sales tax be submitted to the qualified voters within
39 the district;

40 (8) A statement that the proposed district shall not be an undue burden
41 on any owner of property within the district and is not unjust or
42 unreasonable;

43 (9) A request that the question of the establishment of the district be
44 submitted to the qualified voters of the district;

45 (10) A signed statement that the petitioners are authorized to submit
46 the petition to the governing body; and

47 (11) Any other items the petitioners deem appropriate.

48 7. Upon the filing of a petition pursuant to this section, the governing
49 body of any city, town, or village described in this section may pass a
50 resolution containing the following information:

51 (1) A description of the boundaries of the proposed district and each
52 subdistrict;

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

55 (3) The timeframe and manner for the filing of protests;

56 (4) The proposed sales tax rate to be voted upon within the subdistricts

57 of the proposed district;

58 (5) The proposed uses for the revenue to be generated by the new sales
59 tax; and

60 (6) Such other matters as the governing body may deem appropriate.

61 8. Prior to the governing body certifying the question of the district's
62 creation and imposing a sales tax for approval by the qualified electors, a
63 hearing shall be held as provided by this subsection. The governing body of
64 the municipality approving a resolution as set forth in subsection 7 of this
65 section shall:

66 (1) Publish notice of the hearing, which shall include the information
67 contained in the resolution cited in subsection 7 of this section, on two
68 separate occasions in at least one newspaper of general circulation in the
69 county where the proposed district is located, with the first publication to
70 occur not more than thirty days before the hearing, and the second
71 publication to occur not more than fifteen days or less than ten days before
72 the hearing;

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

75 (3) Consider all protests, which determinations shall be final.
76 The costs of printing and publication of the notice shall be paid by the
77 petitioners. If the district is organized pursuant to sections 67.2500 to
78 67.2530, the petitioners may be reimbursed for such costs out of the revenues
79 received by the district.

80 9. Following the hearing, the governing body of any city, town, or
81 village within which the proposed district will be located may order an
82 election on the questions of the district creation and sales tax funding for
83 voter approval and certify the questions to the municipal clerk. The election
84 order shall include the date on which the ballots will be mailed to qualified
85 electors, which shall be not sooner than the eighth Tuesday from the issuance
86 of the order. The election regarding the incorporation of the district and the
87 imposing of the sales tax shall follow the procedure set forth in section
88 67.2520, and shall be held pursuant to the order and certification by the
89 governing body. Only those subdistricts approving the question of creating
90 the district and imposing the sales tax shall become part of the district.

91 10. If the results of the election conducted in accordance with section
92 67.2520 show that a majority of the votes cast were in favor of organizing the
93 district and imposing the sales tax, the governing body may establish the

94 proposed district in those subdistricts approving the question of creating the
95 district and imposing the sales tax, by adopting an ordinance to that
96 effect. The ordinance establishing the district shall contain the following:

97 (1) The description of the boundaries of the district and each
98 subdistrict;

99 (2) A statement that a theater, cultural arts, and entertainment district
100 has been established;

101 (3) A declaration that the district is a political subdivision of the state;

102 (4) The name of the district;

103 (5) The date on which the sales tax election in the subdistricts was
104 held, and the result of the election;

105 (6) The uses for any revenue generated by a sales tax imposed pursuant
106 to this section;

107 (7) A certification to the newly created district of the election results,
108 including the election concerning the sales tax; and

109 (8) Such other matters as the governing body deems appropriate.

110 11. Any subdistrict that does not approve the creation of the district
111 and imposing the sales tax shall not be a part of the district and the sales tax
112 shall not be imposed until after the district board of directors has submitted
113 another proposal for the inclusion of the area into the district and such
114 proposal and the sales tax proposal are approved by a majority of the
115 qualified voters in the subdistrict voting thereon. Such subsequent elections
116 shall be conducted in accordance with section 67.2520; provided, however,
117 that the district board of directors may place the question of the inclusion of
118 a subdistrict within a district and the question of imposing a sales tax before
119 the voters of a proposed subdistrict, and the municipal clerk, or circuit clerk
120 if the district is formed by the circuit court, shall conduct the election. In
121 subsequent elections, the election judges shall certify the election results to
122 the district board of directors.

67.2510. As a complete alternative to the procedure establishing a
2 district set forth in section 67.2505, a circuit court with jurisdiction over any
3 city, town, or village that is within a first class county with a charter form of
4 government with a population over two hundred fifty thousand that adjoins
5 a first class county with a charter form of government with a population over
6 nine hundred thousand, may establish a theater, cultural arts, and
7 entertainment district in the manner provided in section 67.2515.

67.2515. 1. Whenever the creation of a theater, cultural arts, and

2 entertainment district is desired, one or more registered voters from each
3 subdistrict of the proposed district, or if there are no registered voters in a
4 subdistrict, one or more property owners who collectively own one or more
5 parcels of real estate comprising at least a majority of the land situated in the
6 proposed subdistricts within the proposed district may file a petition with the
7 circuit court requesting the creation of a theater, cultural arts, and
8 entertainment district. The petition shall contain the following information:

9 (1) The name, address, and phone number of each petitioner and the
10 location of the real property owned by the petitioner;

11 (2) The name of the proposed district;

12 (3) A legal description of the proposed district, including a map
13 illustrating the district boundaries, which shall be contiguous, and the
14 division of the district into at least five, but not more than fifteen,
15 subdistricts that shall contain, or are projected to contain upon full
16 development of the subdistricts, approximately equal populations;

17 (4) A statement indicating the number of directors to serve on the
18 board, which shall be not less than five or more than fifteen;

19 (5) A request that the district be established;

20 (6) A general description of the activities that are planned for the
21 district;

22 (7) A proposal for a sales tax to fund the district initially, pursuant to
23 the authority granted in sections 67.2500 to 67.2530, together with a request
24 that the imposing of the sales tax be submitted to the qualified voters within
25 the district;

26 (8) A statement that the proposed district shall not be an undue burden
27 on any owner of property within the district and is not unjust or
28 unreasonable;

29 (9) A request that the question of the establishment of the district be
30 submitted to the qualified voters of the district;

31 (10) A signed statement that the petitioners are authorized to submit
32 the petition to the circuit court; and

33 (11) Any other items the petitioners deem appropriate.

34 2. The circuit clerk of the county in which the petition is filed pursuant
35 to this section shall present the petition to the judge, who shall thereupon set
36 the petition for hearing not less than thirty days nor more than forty days
37 after the filing. The judge shall cause publication of the notice of the hearing
38 on two separate occasions in at least one newspaper of general circulation in

39 the county where the proposed district is located, with the first publication
40 to occur not more than thirty days before the hearing, and the second
41 publication to occur not more than fifteen days or less than ten days before
42 the hearing. The notice shall recite the following information:

43 (1) A description of the boundaries of the proposed district and each
44 subdistrict;

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

47 (3) The timeframe and manner for the filing of the petitions or answers
48 in the case;

49 (4) The proposed sales tax rate to be voted on within the subdistricts
50 of the proposed district;

51 (5) The proposed uses for the revenue generated by the new sales tax;
52 and

53 (6) Such other matters as the circuit court may deem appropriate.

54 The costs of printing and publication of the notice shall be paid by the
55 petitioners. If the district is organized pursuant to sections 67.2500 to
56 67.2530, the petitioners may be reimbursed for such costs out of the revenues
57 received by the district.

58 3. Any registered voter or owner of real property within the proposed
59 district may join in or file a petition supporting or answer opposing the
60 creation of the district and seeking a judgment respecting these same issues;
61 provided, however, that all pleadings must be filed with the court no later
62 than five days before the case is heard.

63 4. The court shall hear the case without a jury. If the court determines
64 the petition is defective or the proposed district or its plan of operation is
65 unconstitutional, it shall enter its judgment to that effect and shall refuse to
66 incorporate the district as requested in the pleadings. If the court determines
67 the petition is not legally defective and the proposed district and plan of
68 operation are not unconstitutional, the court shall order an election on the
69 questions of the district creation and sales tax funding for voter approval and
70 certify the questions to the circuit clerk. The election order shall include the
71 date on which the ballots will be mailed to qualified electors, which shall be
72 not sooner than the eighth Tuesday from the issuance of the order. The
73 election regarding the incorporation of the district and the imposing sales
74 tax shall follow the procedure set forth in section 67.2520, and shall be held
75 pursuant to the order and certification by the circuit judge. Only those

76 subdistricts approving the question of creating the district and imposing the
77 sales tax shall become part of the district.

78 5. If the results of the election conducted in accordance with section
79 67.2520 show that a majority of the votes cast were in favor of organizing the
80 district and imposing the sales tax, the circuit judge shall establish the
81 proposed district in those subdistricts approving the question of creating the
82 district and imposing the sales tax by issuing an order to that effect. The
83 court shall determine and declare the district organized and incorporated
84 and issue an order that includes the following:

85 (1) The description of the boundaries of the district and each
86 subdistrict;

87 (2) A statement that a theater, cultural arts, and entertainment district
88 has been established;

89 (3) A declaration that the district is a political subdivision of the state;

90 (4) The name of the district;

91 (5) The date on which the sales tax election in the subdistricts was
92 held, and the result of the election;

93 (6) The uses for any revenue generated by a sales tax imposed pursuant
94 to this section;

95 (7) A certification to the newly created district of the election results,
96 including the election concerning the sales tax; and

97 (8) Such other matters as the circuit court deems appropriate.

98 6. Any subdistrict that does not approve the creation of the district and
99 imposing the sales tax shall not be a part of the district and the sales tax shall
100 not be imposed until after the district board of directors has submitted
101 another proposal for the inclusion of the area into the district and such
102 proposal and the sales tax proposal are approved by a majority of the
103 qualified voters in the subdistrict voting thereon. Such subsequent elections
104 shall be conducted in accordance with section 67.2520; provided, however,
105 that the district board of directors may place the question of the inclusion of
106 a subdistrict within a district and the question of imposing a sales tax in the
107 proposed subdistrict before the voters of a proposed subdistrict, and the
108 circuit clerk shall conduct the subsequent election. In subsequent elections,
109 the election judges shall certify the election results to the district board of
110 directors.

111 7. Any party having filed a petition or answer to a petition may appeal
112 the circuit court's order or judgment in the same manner as provided for

113 other appeals. Any order either refusing to incorporate the district or
114 incorporating the district shall be a final judgment for purposes of appeal.

67.2520. 1. If a governing body or circuit court judge has certified the
2 question regarding the district creation and sales tax funding for voter
3 approval, the municipal clerk in which the district is located, or the circuit
4 clerk if the order and certification has been by a circuit judge, shall conduct
5 the election. The questions shall be submitted to the qualified voters of each
6 subdistrict within the district boundaries who have filed an application
7 pursuant to this section. The municipal clerk, or the circuit clerk if the
8 district is being formed by the circuit court, shall publish notice of the
9 election in at least one newspaper of general circulation in the county where
10 the proposed district is located, with the publication to occur not more than
11 fifteen days but not less than ten days before the date when applications for
12 ballots will be accepted. The notice shall include a description of the district
13 boundaries, the timeframe and manner of applying for a ballot, the questions
14 to be voted upon, and where and when applications for ballots will be
15 accepted. The municipal clerk, or circuit clerk if the district is being formed
16 by the circuit court, shall also send a notice of the election to all registered
17 voters in the proposed district, which shall include the information in the
18 published notice. The costs of printing and publication of the notice, and
19 mailing of the notices to registered voters, shall be paid by the petitioners. If
20 the district is organized pursuant to sections 67.2500 to 67.2530, the
21 petitioners may be reimbursed for such costs out of the revenues received by
22 the district.

23 2. For elections held in subdistricts pursuant to this section, if all the
24 owners of property in a subdistrict joined in the petition for formation of the
25 district, such owners may cast their ballot by unanimous petition approving
26 any measure submitted to them as subdistrict voters pursuant to this
27 section. Each owner shall receive one vote per acre owned. Fractional votes
28 shall be allowed. The petition shall be submitted to the municipal clerk, or
29 the circuit court clerk if the district is being formed by the circuit court, who
30 shall verify the authenticity of all signatures thereon. The filing of a
31 unanimous petition shall constitute an election in the subdistrict under this
32 section and the results of said election shall be entered pursuant to this
33 section.

34 3. The sales tax shall be not more than one-half of one percent on all
35 retail sales within the district, which are subject to taxation pursuant to

36 section 67.2530, to fund, promote, and provide educational, civic, musical,
37 theatrical, cultural, concerts, lecture series, and related or similar
38 entertainment events or activities, and to fund, promote, plan, design,
39 construct, improve, maintain, and operate public improvements,
40 transportation projects, and related facilities in the district.

41 4. Application for a ballot shall be made as provided in this subsection:

42 (1) Persons entitled to apply for a ballot in an election

43 shall be:

44 (a) A resident registered voter of the district; or

45 (b) If there are no registered voters in a subdistrict, a person,
46 including a corporation or other entity, which owns real property within the
47 subdistrict. Each voter which is not an individual shall determine how to cast
48 its vote as provided for in its articles of incorporation, articles of
49 organization, articles of partnership, bylaws, or other document which sets
50 forth an appropriate mechanism for the determination of the entity's vote. If
51 a voter has no such mechanism, then its vote shall be cast as determined by
52 a majority of the persons who run the day-to-day affairs of the voter. Each
53 property owner shall receive one vote;

54 (2) Only persons entitled to apply for a ballot in elections pursuant to
55 this subsection shall apply. Such persons shall apply with the municipal
56 clerk, or the circuit clerk if the district is formed by the circuit court. Each
57 person applying shall provide:

58 (a) Such person's name, address, mailing address, and phone number;

59 (b) An authorized signature; and

60 (c) Evidence that such person is entitled to vote. Such evidence shall
61 be a copy of:

62 a. For resident individuals, proof of registration from the election
63 authority;

64 b. For owners of real property, a tax receipt or deed or other document
65 which evidences an equitable ownership, and identifies the real property by
66 location;

67 (3) Applications for ballot applications shall be made not later than the
68 fourth Tuesday before the ballots are mailed to qualified electors. The ballot
69 of submission shall be in substantially the following form:

70 "Shall there be organized in (here specifically describe the
71 proposed district boundaries), within the state of Missouri, a district, to be
72 known as the "..... Theater, Cultural Arts, and Entertainment District" for

73 the purpose of funding, promoting, and providing educational, civic, musical,
74 theatrical, cultural, concerts, lecture series, and related or similar
75 entertainment events or activities, and funding, promoting, planning,
76 designing, constructing, improving, maintaining, and operating public
77 improvements, transportation projects, and related facilities in the district?

78 YES NO

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

81 Shall the (name of district) impose a sales tax of (insert
82 rate) to fund, promote, and provide educational, civic, musical, theatrical,
83 cultural, concerts, lecture series, and related or similar entertainment events
84 or activities, and to fund, promote, plan, design, construct, improve, maintain,
85 and operate public improvements, transportation projects, and related
86 facilities in the district?

87 YES NO

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

90 (4) Not sooner than the fourth Tuesday after the deadline for applying
91 for ballots, the municipal clerk, or the circuit clerk if the district is being
92 formed by the circuit court, shall mail a ballot to each qualified voter who
93 applied for a ballot pursuant to this subsection along with a return addressed
94 envelope directed to the municipal clerk or the circuit clerk's office, with a
95 sworn affidavit on the reverse side of such envelope for the voter's
96 signature. Such affidavit shall be in the following form:

97 "I hereby declare under penalties of perjury that I am qualified to vote,
98 or to affix my authorized signature in the name of an entity which is entitled
99 to vote, in this election.

100 Authorized Signature

101 Printed Name of Voter Signature of notary or other officer authorized to
102 administer oaths.

103 Mailing Address of Voter (if different)

104 Subscribed and sworn to before me this day of....., 20.."

105 (5) Each qualified voter shall have one vote, except as provided for in
106 section 67.2520. Each voted ballot shall be signed with the authorized
107 signature as provided for in this subsection;

108 (6) Voted ballots shall be returned to the municipal clerk, or the clerk

109 of the circuit court if the district is being formed by the circuit court, by mail
110 or hand delivery no later than 5:00 p.m. on the fourth Tuesday after the date
111 for mailing the ballots. The municipal clerk, or circuit clerk if the district is
112 being formed by the circuit court, shall transmit all voted ballots to a team
113 of judges of not less than four, with an equal number from each of the two
114 major political parties. The judges shall be selected by the city, town, or
115 village, or the circuit clerk, from lists compiled by the county election
116 authority. Upon receipt of the voted ballots the judges shall verify the
117 authenticity of the ballots, canvass the votes, and certify the
118 results. Certification by the election judges shall be final and shall be
119 immediately transmitted to the governing body of the city, town, or village for
120 further action, or the circuit judge for further action if the district is being
121 formed by the circuit court. Any voter who applied for such election may
122 contest the result in the same manner as provided in chapter 115, RSMo.

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

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

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

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

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

22 4. For those subdistricts which contain no registered voters, the
23 property owners who collectively own one or more parcels of real estate

24 comprising more than half of the land situated in each subdistrict shall meet
25 and shall elect a representative to serve upon the board of directors. The
26 clerk of the city, town, or village in which the petition was filed shall, unless
27 waived in writing by all property owners in the subdistrict, give notice by
28 causing publication to be made once a week for two consecutive weeks in a
29 newspaper of general circulation in the county, the last publication of which
30 shall be at least ten days before the day of the meeting required by this
31 section, to call a meeting of the owners of real property within the subdistrict
32 at a day and hour specified in a public place in the city, town, or village in
33 which the petition was filed for the purpose of electing members of the board
34 of directors.

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

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

59 7. Should a vacancy occur on the board of directors, the mayor or
60 chairman of the city, town, or village if there are registered voters within the

61 subdistrict, or a majority of the owners of real property in a subdistrict if
62 there are not registered voters in the subdistrict, shall have the authority to
63 appoint or elect, as set forth in this section, an interim director to complete
64 any unexpired term of a director caused by resignation or disqualification.

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

67 (1) The power to fund, promote and provide educational, civic, musical,
68 theatrical, cultural, concerts, lecture series, and related or similar
69 entertainment events or activities, and fund, promote, plan, design, construct,
70 improve, maintain, and operate public improvements, transportation projects,
71 and related facilities within the district;

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

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

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

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

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

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

85 13. At the first meeting, the board, by resolution, shall receive the
86 certification of the election regarding the sales tax, and may impose the sales
87 tax in all subdistricts approving the imposing sales tax. In those subdistricts
88 that approve the sales tax, the sales tax shall become effective on the first day
89 of the first calendar quarter immediately following the action by the district
90 board of directors imposing the tax.

91 14. Each director shall devote such time to the duties of the office as
92 the faithful discharge thereof and may require and be reimbursed for his
93 actual expenditures in the performance of his duties on behalf of the
94 district. Directors may be compensated, but such compensation shall not
95 exceed one hundred dollars per month.

96 15. In addition to all other powers granted by sections 67.2500 to
97 67.2530, the district shall have the following general powers:

- 98 (1) To sue and be sued in its own name, and to receive service of
99 process, which shall be served upon the district secretary;
- 100 (2) To fix compensation of its employees and contractors;
- 101 (3) To enter into contracts, franchises, and agreements with any person
102 or entity, public or private, affecting the affairs of the district, including
103 contracts with any municipality, district, or state, or the United States, and
104 any of their agencies, political subdivisions, or instrumentalities, for the
105 funding, including without limitation, interest rate exchange or swap
106 agreements, planning, development, construction, acquisition, maintenance,
107 or operation of a district facility or to assist in such activity;
- 108 (4) To acquire, develop, construct, equip, transfer, donate, lease,
109 exchange, mortgage, and encumber real and personal property in furtherance
110 of district purposes;
- 111 (5) To collect and disburse funds for its activities;
- 112 (6) To collect taxes and other revenues;
- 113 (7) To borrow money and incur indebtedness and evidence the same by
114 certificates, notes, bonds, debentures, or refunding of any such obligations for
115 the purpose of paying all or any part of the cost of land, construction,
116 development, or equipping of any facilities or operations of the district;
- 117 (8) To own or lease real or personal property for use in connection with
118 the exercise of powers pursuant to this subsection;
- 119 (9) To provide for the election or appointment of officers, including a
120 chairman, treasurer, and secretary. Officers shall not be required to be
121 residents of the district, and one officer may hold more than one office;
- 122 (10) To hire and retain agents, employees, engineers, and attorneys;
- 123 (11) To enter into entertainment contracts binding the district and
124 artists, agencies, or performers, management contracts, contracts relating to
125 the booking of entertainment and the sale of tickets, and all other contracts
126 which relate to the purposes of the district;
- 127 (12) To contract with a local government, a corporation, partnership,
128 or individual regarding funding, promotion, planning, designing,
129 constructing, improving, maintaining, or operating a project or to assist in
130 such activity;
- 131 (13) To contract for transfer to a city, town, or village such district
132 facilities and improvements free of cost or encumbrance on such terms set
133 forth by contract;
- 134 (14) To exercise such other powers necessary or convenient for the

135 district to accomplish its purposes which are not inconsistent with its express
136 powers.

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

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

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

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

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

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

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

156 The provisions of this subsection are applicable to the district
157 notwithstanding the provisions of section 108.170, RSMo.

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

14 2. Notes, bonds, or other indebtedness of the district shall be

15 exclusively the responsibility of the district payable solely out of the district
16 funds and property and shall not constitute a debt or liability of the state of
17 Missouri or any agency or political subdivision of the state. Any notes, bonds,
18 or other indebtedness of the district shall state on their face that they are not
19 obligations of the state of Missouri or any agency or political subdivision
20 thereof other than the district.

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

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

40 5. In order to permit sellers required to collect and report the sales tax
41 authorized by this section to collect the amount required to be reported and
42 remitted, but not to change the requirements of reporting or remitting tax or
43 to serve as a levy of the tax, and in order to avoid fractions of pennies, the
44 district may establish appropriate brackets which shall be used in the district
45 imposing a tax pursuant to this section in lieu of those brackets provided in
46 section 144.285, RSMo.

47 6. All revenue received by a district from the sales tax authorized by
48 this section shall be deposited in a special trust fund and shall be used solely
49 for the purposes of the district. Any funds in such special trust fund which
50 are not needed for the district's current expenditures may be invested by the
51 district board of directors in accordance with applicable laws relating to the

52 investment of other district funds.

53 7. The sales tax may be imposed at a rate of up to one half of one
54 percent on the receipts from the sale at retail of all tangible personal
55 property or taxable services at retail within the district adopting such tax, if
56 such property and services are subject to taxation by the state of Missouri
57 pursuant to the provisions of sections 144.010 to 144.525, RSMo. Any district
58 sales tax imposed pursuant to this section shall be imposed at a rate that
59 shall be uniform throughout the subdistricts approving the sales tax.

60 8. The resolution imposing the sales tax pursuant to this section shall
61 impose upon all sellers a tax for the privilege of engaging in the business of
62 selling tangible personal property or rendering taxable services at retail to
63 the extent and in the manner provided in sections 144.010 to 144.525, RSMo,
64 and the rules and regulations of the director of revenue issued pursuant
65 thereto; except that the rate of the tax shall be the rate imposed by the
66 resolution as the sales tax and the tax shall be reported and returned to and
67 collected by the district.

68 9. (1) On and after the effective date of any sales tax imposed pursuant
69 to this section, the district shall perform all functions incident to the
70 administration, collection, enforcement, and operation of the tax. The sales
71 tax imposed pursuant to this section shall be collected and reported upon
72 such forms and under such administrative rules and regulations as may be
73 prescribed by the district.

74 (2) All such sales taxes collected by the district shall be deposited by
75 the district in a special fund to be expended for the purposes authorized in
76 this section. The district shall keep accurate records of the amount of money
77 which was collected pursuant to this section, and the records shall be open
78 to the inspection of officers of each district and the general public.

79 (3) The district may contract with the municipality that the district is
80 within for the municipality to collect any revenue received by the district
81 and, after deducting the cost of such collection, but not to exceed one percent
82 of the total amount collected, deposit such revenue in a special trust
83 account. Such revenue and interest may be applied by the municipality to
84 expenses, costs, or debt service of the district at the direction of the district
85 as set forth in a contract between the municipality and the district.

86 10. (1) All applicable provisions contained in sections 144.010 to
87 144.525, RSMo, governing the state sales tax, sections 32.085 and 32.087, RSMo,
88 and section 32.057, RSMo, the uniform confidentiality provision, shall apply

89 to the collection of the tax imposed by this section, except as modified in this
90 section.

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

96 (3) The same sales tax permit, exemption certificate, and retail
97 certificate required by sections 144.010 to 144.525, RSMo, for the
98 administration and collection of the state sales tax shall satisfy the
99 requirements of this section, and no additional permit or exemption
100 certificate or retail certificate shall be required; except that the district may
101 prescribe a form of exemption certificate for an exemption from the tax
102 imposed by this section.

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

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

110 (6) For the purpose of a sales tax imposed by a resolution pursuant to
111 this section, all retail sales shall be deemed to be consummated at the place
112 of business of the retailer unless the tangible personal property sold is
113 delivered by the retailer or the retailer's agent to an out-of-state destination
114 or to a common carrier for delivery to an out-of-state destination. In the
115 event a retailer has more than one place of business in this state which
116 participates in the sale, the sale shall be deemed to be consummated at the
117 place of business of the retailer where the initial order for the tangible
118 personal property is taken, even though the order must be forwarded
119 elsewhere for acceptance, approval of credit, shipment, or billing. A sale by
120 a retailer's employee shall be deemed to be consummated at the place of
121 business from which the employee works.

122 (7) Subsequent to the initial approval by the voters and implementation
123 of a sales tax in the district, the rate of the sales tax may be increased, but
124 not to exceed a rate of one-half of one percent on retail sales as provided in
125 this subsection. The election shall be conducted in accordance with section

126 **67.2520; provided, however, that the district board of directors may place the**
 127 **question of the increase of the sales tax before the voters of the district by**
 128 **resolution, and the municipal clerk of the city, town, or village which**
 129 **originally conducted the incorporation of the district, or the circuit clerk of**
 130 **the court which originally conducted the incorporation of the district, shall**
 131 **conduct the subsequent election. In subsequent elections, the election judges**
 132 **shall certify the election results to the district board of directors. The ballot**
 133 **of submission shall be in substantially the following form:**

134 **"Shall (name of district) increase the (insert**
 135 **amount) percent district sales tax now in effect to..... (insert amount)**
 136 **in the (name of district)?**

137 **YES** **NO**

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

140 **If a majority of the votes cast on the proposal by the qualified voters of the**
 141 **district voting thereon are in favor of the increase, the increase shall become**
 142 **effective December thirty-first of the calendar year in which such increase**
 143 **was approved.**

144 **11. (1) There shall not be any election as provided for in this section**
 145 **while the district has any financing or other obligations outstanding.**

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

153 **"Shall (name of district) dissolve and repeal the (insert**
 154 **amount) percent district sales tax now in effect in the (name**
 155 **of district)?**

156 **YES** **NO**

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

159 **Such subsequent elections for the repeal of the sales tax shall be conducted**
 160 **in accordance with section 67.2520; provided, however, that the district board**
 161 **of directors may place the question of the repeal of the sales tax before the**

162 voters of the district, and the municipal clerk of the city, town, or village
163 which originally conducted the incorporation of the district, or the circuit
164 clerk of the court which originally conducted the incorporation of the
165 district, shall conduct the subsequent election. In subsequent elections the
166 election judges shall certify the election results to the district board of
167 directors.

168 (3) If a majority of the votes cast on the proposal by the qualified
169 voters of the district voting thereon are in favor of repeal, that repeal shall
170 become effective December thirty-first of the calendar year in which such
171 repeal was approved or after the repayment of the district's indebtedness,
172 whichever occurs later.

173 12. (1) At such time as the board of directors of the district determines
174 that further operation of the district is not in the best interests of the
175 inhabitants of the district, and that the district should dissolve, the board
176 shall submit for a vote in an election held throughout the district the question
177 of whether the district should be abolished. The question shall be submitted
178 in substantially the following form:

179 "Shall the theater, cultural arts, and entertainment district be
180 abolished?

181 YES NO

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

184 (2) The district board shall not propose the question to abolish the
185 district while there are outstanding claims or causes of action pending
186 against the district, while the district liabilities exceed its assets, while
187 indebtedness of the district is outstanding, or while the district is insolvent,
188 in receivership or under the jurisdiction of the bankruptcy court. Prior to
189 submitting the question to abolish the district to a vote of the entire district,
190 the state auditor shall audit the district to determine the financial status of
191 the district, and whether the district may be abolished pursuant to law. The
192 vote on the abolition of the district shall be conducted by the municipal clerk
193 of the city, town, or village in which the district is located. The procedure
194 shall be the same as in section 67.2520, except that the question shall be
195 determined by the qualified voters of the entire district. No individual
196 subdistrict may be abolished, except at such time as the district is abolished.

197 (3) While the district still exists, it shall continue to accrue all revenues

198 to which it is entitled at law.

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

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

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

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

215 (d) Cause copies of that resolution under seal to be filed with the
216 secretary of state and the city, town, or village in which the district is
217 located. Upon the completion of the final act specified in this subsection, the
218 legal existence of the district shall cease.

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

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