

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 1269
92ND GENERAL ASSEMBLY

Reported from the Committee on Job Creation and Economic Development, May 3, 2004, with recommendation that the House Committee Substitute for Senate Committee Substitute for Senate Bill No. 1269 Do Pass.

STEPHEN S. DAVIS, Chief Clerk

4670L.05C

AN ACT

To repeal sections 67.478, 67.481, 67.484, 67.487, 67.490, 67.493, 67.1401, 67.1461, 67.1545, 71.620, 144.757, 144.759, and 644.032, RSMo, and to enact in lieu thereof fourteen new sections relating to sales and use tax authorized in certain districts.

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

Section A. Sections 67.478, 67.481, 67.484, 67.487, 67.490, 67.493, 67.1401, 67.1461, 67.1545, 71.620, 144.757, 144.759, and 644.032, RSMo, are repealed and fourteen new sections enacted in lieu thereof, to be known as sections 67.1401, 67.1461, 67.1545, 67.2500, 67.2505, 67.2510, 67.2515, 67.2520, 67.2525, 67.2530, 71.620, 144.757, 144.759, and 644.032, to read as follows:

- 67.1401. 1. Sections 67.1401 to 67.1571 shall be known and may be cited as the "Community Improvement District Act".
2. For the purposes of sections 67.1401 to 67.1571, the following words and terms mean:
- (1) "Approval" or "approve", for purposes of elections pursuant to sections 67.1401 to 67.1571, a simple majority of those qualified voters voting in the election;
- (2) "Assessed value", the assessed value of real property as reflected on the tax records of the county clerk of the county in which the property is located, or the collector of revenue if the property is located in a city not within a county, as of the last completed assessment;
- (3) "Blighted area", an area which:
- (a) By reason of the predominance of defective or inadequate street layout, insanitary or

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 proposed language.

11 unsafe conditions, deterioration of site improvements, improper subdivision or obsolete platting,
12 or the existence of conditions which endanger life or property by fire and other causes, or any
13 combination of such factors, retards the provision of housing accommodations or constitutes an
14 economic or social liability or a menace to the public health, safety, morals or welfare in its
15 present condition and use; or

16 (b) Has been declared blighted or found to be a blighted area pursuant to Missouri law
17 including, but not limited to, chapter 353, RSMo, sections 99.800 to 99.865, RSMo, or sections
18 99.300 to 99.715, RSMo;

19 (4) "Board", if the district is a political subdivision, the board of directors of the district,
20 or if the district is a not-for-profit corporation, the board of directors of such corporation;

21 (5) "Director of revenue", the director of the department of revenue of the state of
22 Missouri;

23 (6) "District", a community improvement district, established pursuant to sections
24 67.1401 to 67.1571;

25 (7) "Election authority", the election authority having jurisdiction over the area in which
26 the boundaries of the district are located pursuant to chapter 115, RSMo;

27 (8) "Municipal clerk", the clerk of the municipality;

28 (9) "Municipality", any city [located in a county of the first classification or second
29 classification, any city not within a county and any], **village, incorporated town, or county of**
30 **this state**;

31 (10) "Obligations", bonds, loans, debentures, notes, special certificates, or other
32 evidences of indebtedness issued by a district to carry out any of its powers, duties or purposes
33 or to refund outstanding obligations;

34 (11) "Owner", for real property, the individual or individuals or entity or entities who
35 own the fee of real property or their legally authorized representative; for business organizations
36 and other entities, the owner shall be deemed to be the individual which is legally authorized to
37 represent the entity in regard to the district;

38 (12) "Per capita", one head count applied to each individual, entity or group of
39 individuals or entities having fee ownership of real property within the district whether such
40 individual, entity or group owns one or more parcels of real property in the district as joint
41 tenants, tenants in common, tenants by the entirety or tenants in partnership;

42 (13) "Petition", a petition to establish a district as it may be amended in accordance with
43 the requirements of section 67.1421;

44 (14) "Qualified voters",

45 (a) For purposes of elections for approval of real property taxes:

46 a. Registered voters; or

47 b. If no registered voters reside in the district, the owners of one or more parcels of real
48 property which is to be subject to such real property taxes and is located within the district per
49 the tax records for real property of the county clerk, or the collector of revenue if the district is
50 located in a city not within a county, as of the thirtieth day prior to the date of the applicable
51 election;

52 (b) For purposes of elections for approval of business license taxes or sales taxes:

53 a. Registered voters; or

54 b. If no registered voters reside in the district, the owners of one or more parcels of real
55 property located within the district per the tax records for real property of the county clerk as of
56 the thirtieth day before the date of the applicable election; and

57 (c) For purposes of the election of directors of the board, registered voters and owners
58 of real property which is not exempt from assessment or levy of taxes by the district and which
59 is located within the district per the tax records for real property of the county clerk, or the
60 collector of revenue if the district is located in a city not within a county, of the thirtieth day prior
61 to the date of the applicable election; and

62 (15) "Registered voters", persons who reside within the district and who are qualified
63 and registered to vote pursuant to chapter 115, RSMo, pursuant to the records of the election
64 authority as of the thirtieth day prior to the date of the applicable election.

67.1461. 1. Each district shall have all the powers, except to the extent any such power
2 has been limited by the petition approved by the governing body of the municipality to establish
3 the district, necessary to carry out and effectuate the purposes and provisions of sections 67.1401
4 to 67.1571 including, but not limited to, the following:

5 (1) To adopt, amend, and repeal bylaws, not inconsistent with sections 67.1401 to
6 67.1571, necessary or convenient to carry out the provisions of sections 67.1401 to 67.1571;

7 (2) To sue and be sued;

8 (3) To make and enter into contracts and other instruments, with public and private
9 entities, necessary or convenient to exercise its powers and carry out its duties pursuant to
10 sections 67.1401 to 67.1571;

11 (4) To accept grants, guarantees and donations of property, labor, services, or other
12 things of value from any public or private source;

13 (5) To employ or contract for such managerial, engineering, legal, technical, clerical,
14 accounting, or other assistance as it deems advisable;

15 (6) To acquire by purchase, lease, gift, grant, bequest, devise, or otherwise, any real
16 property within its boundaries, personal property, or any interest in such property;

17 (7) To sell, lease, exchange, transfer, assign, mortgage, pledge, hypothecate, or otherwise
18 encumber or dispose of any real or personal property or any interest in such property;

19 (8) To levy and collect special assessments and taxes as provided in sections 67.1401
20 to 67.1571. However, no such assessments or taxes shall be levied on any property exempt from
21 taxation pursuant to subdivision (5) of section 137.100, RSMo. Those exempt pursuant to
22 subdivision (5) of section 137.100, RSMo, may voluntarily participate in the provisions of
23 sections 67.1401 to 67.1571;

24 (9) If the district is a political subdivision, to levy real property taxes and business
25 license taxes in the county seat of a county of the first classification containing a population of
26 at least two hundred thousand, as provided in sections 67.1401 to 67.1571. However, no such
27 assessments or taxes shall be levied on any property exempt from taxation pursuant to
28 subdivisions (2) and (5) of section 137.100, RSMo. Those exempt pursuant to subdivisions (2)
29 and (5) of section 137.100, RSMo, may voluntarily participate in the provisions of sections
30 67.1401 to 67.1571;

31 (10) If the district is a political subdivision [in a city with a population of at least four
32 hundred thousand located in more than one county], to levy sales taxes pursuant to sections
33 67.1401 to 67.1571;

34 (11) To fix, charge, and collect fees, rents, and other charges for use of any of the
35 following:

36 (a) The district's real property, except for public rights-of-way for utilities;

37 (b) The district's personal property, except in a city not within a county; or

38 (c) Any of the district's interests in such real or personal property, except for public
39 rights-of-way for utilities;

40 (12) To borrow money from any public or private source and issue obligations and
41 provide security for the repayment of the same as provided in sections 67.1401 to 67.1571;

42 (13) To loan money as provided in sections 67.1401 to 67.1571;

43 (14) To make expenditures, create reserve funds, and use its revenues as necessary to
44 carry out its powers or duties and the provisions and purposes of sections 67.1401 to 67.1571;

45 (15) To enter into one or more agreements with the municipality for the purpose of
46 abating any public nuisance within the boundaries of the district including, but not limited to,
47 the stabilization, repair or maintenance or demolition and removal of buildings or structures,
48 provided that the municipality has declared the existence of a public nuisance;

49 (16) Within its boundaries, to provide assistance to or to construct, reconstruct, install,
50 repair, maintain, and equip any of the following public improvements:

51 (a) Pedestrian or shopping malls and plazas;

52 (b) Parks, lawns, trees, and any other landscape;

53 (c) Convention centers, arenas, aquariums, aviaries, and meeting facilities;

54 (d) Sidewalks, streets, alleys, bridges, ramps, tunnels, overpasses and underpasses, traffic

- 55 signs and signals, utilities, drainage, water, storm and sewer systems, and other site
56 improvements;
- 57 (e) Parking lots, garages, or other facilities;
- 58 (f) Lakes, dams, and waterways;
- 59 (g) Streetscape, lighting, benches or other seating furniture, trash receptacles, marquees,
60 awnings, canopies, walls, and barriers;
- 61 (h) Telephone and information booths, bus stop and other shelters, rest rooms, and
62 kiosks;
- 63 (i) Paintings, murals, display cases, sculptures, and fountains;
- 64 (j) Music, news, and child-care facilities; and
- 65 (k) Any other useful, necessary, or desired improvement;
- 66 (17) To dedicate to the municipality, with the municipality's consent, streets, sidewalks,
67 parks, and other real property and improvements located within its boundaries for public use;
- 68 (18) Within its boundaries and with the municipality's consent, to prohibit or restrict
69 vehicular and pedestrian traffic and vendors on streets, alleys, malls, bridges, ramps, sidewalks,
70 and tunnels and to provide the means for access by emergency vehicles to or in such areas;
- 71 (19) Within its boundaries, to operate or to contract for the provision of music, news,
72 child-care, or parking facilities, and buses, minibuses, or other modes of transportation;
- 73 (20) Within its boundaries, to lease space for sidewalk café, tables and chairs;
- 74 (21) Within its boundaries, to provide or contract for the provision of security personnel,
75 equipment, or facilities for the protection of property and persons;
- 76 (22) Within its boundaries, to provide or contract for cleaning, maintenance, and other
77 services to public and private property;
- 78 (23) To produce and promote any tourism, recreational or cultural activity or special
79 event in the district by, but not limited to, advertising, decoration of any public place in the
80 district, promotion of such activity and special events, and furnishing music in any public place;
- 81 (24) To support business activity and economic development in the district including,
82 but not limited to, the promotion of business activity, development and retention, and the
83 recruitment of developers and businesses;
- 84 (25) To provide or support training programs for employees of businesses within the
85 district;
- 86 (26) To provide refuse collection and disposal services within the district;
- 87 (27) To contract for or conduct economic, planning, marketing or other studies;
- 88 (28) To repair, restore, or maintain any abandoned cemetery on public or private land
89 within the district; and
- 90 (29) To carry out any other powers set forth in sections 67.1401 to 67.1571.

91 2. Each district which is located in a blighted area or which includes a blighted area shall
92 have the following additional powers:

93 (1) Within its blighted area, to contract with any private property owner to demolish and
94 remove, renovate, reconstruct, or rehabilitate any building or structure owned by such private
95 property owner; and

96 (2) To expend its revenues or loan its revenues pursuant to a contract entered into
97 pursuant to this subsection, provided that the governing body of the municipality has determined
98 that the action to be taken pursuant to such contract is reasonably anticipated to remediate the
99 blighting conditions and will serve a public purpose.

100 3. Each district shall annually reimburse the municipality for the reasonable and actual
101 expenses incurred by the municipality to establish such district and review annual budgets and
102 reports of such district required to be submitted to the municipality; provided that, such annual
103 reimbursement shall not exceed one and one-half percent of the revenues collected by the district
104 in such year.

105 4. Nothing in sections 67.1401 to 67.1571 shall be construed to delegate to any district
106 any sovereign right of municipalities to promote order, safety, health, morals, and general
107 welfare of the public, except those such police powers, if any, expressly delegated pursuant to
108 sections 67.1401 to 67.1571.

109 5. The governing body of the municipality establishing the district shall not decrease the
110 level of publicly funded services in the district existing prior to the creation of the district or
111 transfer the financial burden of providing the services to the district unless the services at the
112 same time are decreased throughout the municipality, nor shall the governing body discriminate
113 in the provision of the publicly funded services between areas included in such district and areas
114 not so included.

67.1545. 1. Any district [in a city with a population of at least four hundred thousand
2 located in more than one county] **formed as a political subdivision** may impose by resolution
3 a district sales and use tax on all retail sales made in such district which are subject to taxation
4 pursuant to sections 144.010 to 144.525, RSMo, except sales of motor vehicles, trailers, boats
5 or outboard motors and sales to public utilities. Any sales and use tax imposed pursuant to this
6 section may be imposed at a rate of one-eighth of one percent, one-fourth of one percent,
7 three-eighths of one percent, one-half of one percent or one percent. Such district sales and use
8 tax may be imposed for any district purpose designated by the district in its ballot of submission
9 to its qualified voters; except that, no resolution adopted pursuant to this section shall become
10 effective unless the board of directors of the district submits to the qualified voters of the district,
11 by mail-in ballot, a proposal to authorize a sales and use tax pursuant to this section. If a
12 majority of the votes cast by the qualified voters on the proposed sales tax are in favor of the

13 sales tax, then the resolution is adopted. If a majority of the votes cast by the qualified voters are
14 opposed to the sales tax, then the resolution is void.

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

16 Shall the (insert name of district) Community Improvement
17 District impose a community improvement districtwide sales and use tax at the maximum rate
18 of (insert amount) for a period of (insert number) years from the date on
19 which such tax is first imposed for the purpose of providing revenue for
20 (insert general description of the purpose)?

21 ☐ YES ☐ NO

22

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

25 3. Within ten days after the qualified voters have approved the imposition of the sales
26 and use tax, the district shall, in accordance with section 32.097, RSMo, notify the director of
27 the department of revenue. The sales and use tax authorized by this section shall become
28 effective on the first day of the second calendar quarter after the director of the department of
29 revenue receives notice of the adoption of such tax.

30 4. The director of the department of revenue shall collect any tax adopted pursuant to this
31 section pursuant to section 32.087, RSMo.

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

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

40 7. The penalties provided in sections 144.010 to 144.525, RSMo, shall apply to
41 violations of this section.

42 8. All revenue received by the district from a sales and use tax imposed pursuant to this
43 section which is designated for a specific purpose shall be deposited into a special trust fund and
44 expended solely for such purpose. Upon the expiration of any sales and use tax adopted pursuant
45 to this section, all funds remaining in the special trust fund shall continue to be used solely for
46 the specific purpose designated in the resolution adopted by the qualified voters. Any funds in
47 such special trust fund which are not needed for current expenditures may be invested by the
48 board of directors pursuant to applicable laws relating to the investment of other district funds.

49 9. A district may repeal by resolution any sales and use tax imposed pursuant to this
50 section before the expiration date of such sales and use tax unless the repeal of such sales and
51 use tax will impair the district's ability to repay any liabilities the district has incurred, moneys
52 the district has borrowed or obligation the district has issued to finance any improvements or
53 services rendered for the district.

67.2500. 1. The governing body of any city, town, or village that is within a first
2 **class county with a charter form of government with a population over two hundred fifty**
3 **thousand that adjoins a first class county with a charter form of government with a**
4 **population over nine hundred thousand, may establish a theater, cultural arts, and**
5 **entertainment district in the manner provided in section 67.2505.**

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

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

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

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

16 **(3) "Registered voters", persons qualified and registered to vote pursuant to**
17 **chapter 115, RSMo; and**

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

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

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

10 **5. Subdistricts shall be formed for the purpose of voting upon proposals for the**
11 **creation of the district or subsequent proposed subdistrict, voting upon the question of**
12 **imposing a proposed sales tax, and for representation on the board of directors, and for**

13 no other purpose.

14 **6. Whenever the creation of a district is desired, one or more registered voters from**
15 **each subdistrict of the proposed district, or one or more property owners who collectively**
16 **own one or more parcels of real estate comprising at least a majority of the land situated**
17 **in the proposed subdistricts within the proposed district, may file a petition requesting the**
18 **creation of a district with the governing body of the city, town, or village within which the**
19 **proposed district is to be established. The petition shall contain the following information:**

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

22 **(2) The name of the proposed district;**

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

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

29 **(5) A request that the district be established;**

30 **(6) A general description of the activities that are planned for the district;**

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

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

36 **(9) A request that the question of the establishment of the district be submitted to**
37 **the qualified voters of the district;**

38 **(10) A signed statement that the petitioners are authorized to submit the petition**
39 **to the governing body; and**

40 **(11) Any other items the petitioners deem appropriate.**

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

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

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

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

48 **(4) The proposed sales tax rate to be voted upon within the subdistricts of the**

49 **proposed district;**

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

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

52 **8. Prior to the governing body certifying the question of the district's creation and**
53 **imposing a sales tax for approval by the qualified electors, a hearing shall be held as**
54 **provided by this subsection. The governing body of the municipality approving a**
55 **resolution as set forth in section 67.2520 shall:**

56 **(1) Publish notice of the hearing, which shall include the information contained in**
57 **the resolution cited in section 67.2520, on two separate occasions in at least one newspaper**
58 **of general circulation in the county where the proposed district is located, with the first**
59 **publication to occur not more than thirty days before the hearing, and the second**
60 **publication to occur not more than fifteen days or less than ten days before the hearing;**

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

63 **(3) Consider all protests, which determinations shall be final.**

64

65 **The costs of printing and publication of the notice shall be paid by the petitioners. If the**
66 **district is organized pursuant to sections 67.2500 to 67.2530, the petitioners may be**
67 **reimbursed for such costs out of the revenues received by the district.**

68 **9. Following the hearing, the governing body of any city, town, or village within**
69 **which the proposed district will be located may order an election on the questions of the**
70 **district creation and sales tax funding for voter approval and certify the questions to the**
71 **municipal clerk. The election order shall include the date on which the ballots will be**
72 **mailed to qualified electors, which shall be not sooner than the eighth Tuesday from the**
73 **issuance of the order. The election regarding the incorporation of the district and the**
74 **imposing of the sales tax shall follow the procedure set forth in section 67.2520, and shall**
75 **be held pursuant to the order and certification by the governing body. Only those**
76 **subdistricts approving the question of creating the district and imposing the sales tax shall**
77 **become part of the district.**

78 **10. If the results of the election conducted in accordance with section 67.2520 show**
79 **that a majority of the votes cast were in favor of organizing the district and imposing the**
80 **sales tax, the governing body may establish the proposed district in those subdistricts**
81 **approving the question of creating the district and imposing the sales tax, by adopting an**
82 **ordinance to that effect. The ordinance establishing the district shall contain the following:**

83 **(1) The description of the boundaries of the district and each subdistrict;**

84 **(2) A statement that a theater, cultural arts, and entertainment district has been**

85 established;

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

87 (4) The name of the district;

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

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

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

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

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

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

67.2515. 1. Whenever the creation of a theater, cultural arts, and entertainment
2 district is desired, one or more registered voters from each subdistrict of the proposed
3 district, or if there are no registered voters in a subdistrict, one or more property owners
4 who collectively own one or more parcels of real estate comprising at least a majority of the
5 land situated in the proposed subdistricts within the proposed district may file a petition
6 with the circuit court requesting the creation of a theater, cultural arts, and entertainment
7 district. The petition shall contain the following information:

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

- 10 (2) The name of the proposed district;
- 11 (3) A legal description of the proposed district, including a map illustrating the
12 district boundaries, which shall be contiguous, and the division of the district into at least
13 five, but not more than fifteen, subdistricts that shall contain, or are projected to contain
14 upon full development of the subdistricts, approximately equal populations;
- 15 (4) A statement indicating the number of directors to serve on the board, which
16 shall be not less than five or more than fifteen;
- 17 (5) A request that the district be established;
- 18 (6) A general description of the activities that are planned for the district;
- 19 (7) A proposal for a sales tax to fund the district initially, pursuant to the authority
20 granted in sections 67.2500 to 67.2530, together with a request that the imposing of the
21 sales tax be submitted to the qualified voters within the district;
- 22 (8) A statement that the proposed district shall not be an undue burden on any
23 owner of property within the district and is not unjust or unreasonable;
- 24 (9) A request that the question of the establishment of the district be submitted to
25 the qualified voters of the district;
- 26 (10) A signed statement that the petitioners are authorized to submit the petition
27 to the circuit court; and
- 28 (11) Any other items the petitioners deem appropriate.
- 29 2. The circuit clerk of the county in which the petition is filed pursuant to this
30 section shall present the petition to the judge, who shall thereupon set the petition for
31 hearing not less than thirty days nor more than forty days after the filing. The judge shall
32 cause publication of the notice of the hearing on two separate occasions in at least one
33 newspaper of general circulation in the county where the proposed district is located, with
34 the first publication to occur not more than thirty days before the hearing, and the second
35 publication to occur not more than fifteen days or less than ten days before the hearing.
36 The notice shall recite the following information:
- 37 (1) A description of the boundaries of the proposed district and each subdistrict;
- 38 (2) The time and place of a hearing to be held to consider establishment of the
39 proposed district;
- 40 (3) The timeframe and manner for the filing of the petitions or answers in the case;
- 41 (4) The proposed sales tax rate to be voted on within the subdistricts of the
42 proposed district;
- 43 (5) The proposed uses for the revenue generated by the new sales tax; and
- 44 (6) Such other matters as the circuit court may deem appropriate.
- 45

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

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

53 4. The court shall hear the case without a jury. If the court determines the petition
54 is defective or the proposed district or its plan of operation is unconstitutional, it shall enter
55 its judgment to that effect and shall refuse to incorporate the district as requested in the
56 pleadings. If the court determines the petition is not legally defective and the proposed
57 district and plan of operation are not unconstitutional, the court shall order an election on
58 the questions of the district creation and sales tax funding for voter approval and certify
59 the questions to the circuit clerk. The election order shall include the date on which the
60 ballots will be mailed to qualified electors, which shall be not sooner than the eighth
61 Tuesday from the issuance of the order. The election regarding the incorporation of the
62 district and the imposing the sales tax shall follow the procedure set forth in section
63 67.2520, and shall be held pursuant to the order and certification by the circuit judge.
64 Only those subdistricts approving the question of creating the district and imposing the
65 sales tax shall become part of the district.

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

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

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

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

76 (4) The name of the district;

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

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

81 (7) A certification to the newly created district of the election results, including the

82 election concerning the sales tax; and

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

84 6. Any subdistrict that does not approve the creation of the district and imposing
85 the sales tax shall not be a part of the district and the sales tax shall not be imposed until
86 after the district board of directors has submitted another proposal for the inclusion of the
87 area into the district and such proposal and the sales tax proposal are approved by a
88 majority of the qualified voters in the subdistrict voting thereon. Such subsequent
89 elections shall be conducted in accordance with section 67.2520; provided, however, that
90 the district board of directors may place the question of the inclusion of a subdistrict
91 within a district and the question of imposing a sales tax in the proposed subdistrict before
92 the voters of a proposed subdistrict, and the circuit clerk shall conduct the subsequent
93 election. In subsequent elections, the election judges shall certify the election results to the
94 district board of directors.

95 7. Any party having filed a petition or answer to a petition may appeal the circuit
96 court's order or judgment in the same manner as provided for other appeals. Any order
97 either refusing to incorporate the district or incorporating the district shall be a final
98 judgment for purposes of appeal.

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

19 2. For elections held in subdistricts pursuant to this section, if all the owners of

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

28 3. The sales tax shall be not more than one-half of one percent on all retail sales
29 within the district, which are subject to taxation pursuant to section 67.2530, to fund,
30 promote, and provide educational, civic, musical, theatrical, cultural, concerts, lecture
31 series, and related or similar entertainment events or activities, and to fund, promote, plan,
32 design, construct, improve, maintain, and operate public improvements, transportation
33 projects, and related facilities in the district.

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

35 (1) Persons entitled to apply for a ballot in an election shall be:

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

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

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

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

49 (b) An authorized signature; and

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

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

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

54 (3) Applications for ballot applications shall be made not later than the fourth
55 Tuesday before the ballots are mailed to qualified electors. The ballot of submission shall

56 be in substantially the following form:

57 "Shall there be organized in (here specifically describe the proposed district
58 boundaries), within the state of Missouri, a district, to be known as the "..... Theater,
59 Cultural Arts, and Entertainment District" for the purpose of funding, promoting, and
60 providing educational, civic, musical, theatrical, cultural, concerts, lecture series, and
61 related or similar entertainment events or activities, and funding, promoting, planning,
62 designing, constructing, improving, maintaining, and operating public improvements,
63 transportation projects, and related facilities in the district?

64 ☐ YES

☐ NO

65

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

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

73 ☐ YES

☐ NO

74

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

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

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

85

86 Authorized Signature

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

88 Mailing Address of Voter (if different)

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

90 (5) Each qualified voter shall have one vote, except as provided for in section
91 67.2520. Each voted ballot shall be signed with the authorized signature as provided for

92 in this subsection;

93 (6) Voted ballots shall be returned to the municipal clerk, or the clerk of the circuit
94 court if the district is being formed by the circuit court, by mail or hand delivery no later
95 than 5:00 p.m. on the fourth Tuesday after the date for mailing the ballots. The municipal
96 clerk, or circuit clerk if the district is being formed by the circuit court, shall transmit all
97 voted ballots to a team of judges of not less than four, with an equal number from each of
98 the two major political parties. The judges shall be selected by the city, town, or village,
99 or the circuit clerk, from lists compiled by the county election authority. Upon receipt of
100 the voted ballots the judges shall verify the authenticity of the ballots, canvass the votes,
101 and certify the results. Certification by the election judges shall be final and shall be
102 immediately transmitted to the governing body of the city, town, or village for further
103 action, or the circuit judge for further action if the district is being formed by the circuit
104 court. Any voter who applied for such election may contest the result in the same manner
105 as provided in chapter 115, RSMo.

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

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

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

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

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

18 4. For those subdistricts which contain no registered voters, the property owners
19 who collectively own one or more parcels of real estate comprising more than half of the
20 land situated in each subdistrict shall meet and shall elect a representative to serve upon
21 the board of directors. The clerk of the city, town, or village in which the petition was filed
22 shall, unless waived in writing by all property owners in the subdistrict, give notice by

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

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

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

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

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

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

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

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

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

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

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

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

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

74 13. At the first meeting, the board, by resolution, shall receive the certification of
75 the election regarding the sales tax, and may impose the sales tax in all subdistricts
76 approving the imposing sales tax. In those subdistricts that approve the sales tax, the sales
77 tax shall become effective on the first day of the first calendar quarter immediately
78 following the action by the district board of directors imposing the tax.

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

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

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

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

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

94 (4) To acquire, develop, construct, equip, transfer, donate, lease, exchange,

- 95 mortgage, and encumber real and personal property in furtherance of district purposes;
96 (5) To collect and disburse funds for its activities;
97 (6) To collect taxes and other revenues;
98 (7) To borrow money and incur indebtedness and evidence the same by certificates,
99 notes, bonds, debentures, or refunding of any such obligations for the purpose of paying
100 all or any part of the cost of land, construction, development, or equipping of any facilities
101 or operations of the district;
102 (8) To own or lease real or personal property for use in connection with the exercise
103 of powers pursuant to this subsection;
104 (9) To provide for the election or appointment of officers, including a chairman,
105 treasurer, and secretary. Officers shall not be required to be residents of the district, and
106 one officer may hold more than one office;
107 (10) To hire and retain agents, employees, engineers, and attorneys;
108 (11) To enter into entertainment contracts binding the district and artists, agencies,
109 or performers, management contracts, contracts relating to the booking of entertainment
110 and the sale of tickets, and all other contracts which relate to the purposes of the district;
111 (12) To contract with a local government, a corporation, partnership, or individual
112 regarding funding, promotion, planning, designing, constructing, improving, maintaining,
113 or operating a project or to assist in such activity;
114 (13) To contract for transfer to a city, town, or village such district facilities and
115 improvements free of cost or encumbrance on such terms set forth by contract;
116 (14) To exercise such other powers necessary or convenient for the district to
117 accomplish its purposes which are not inconsistent with its express powers.
118 16. A district may at any time authorize or issue notes, bonds, or other obligations
119 for any of its powers or purposes. Such notes, bonds, or other obligations:
120 (1) Shall be in such amounts as deemed necessary by the district, including costs
121 of issuance thereof;
122 (2) Shall be payable out of all or any portion of the revenues or other assets of the
123 district;
124 (3) May be secured by any property of the district which may be pledged, assigned,
125 mortgaged, or otherwise encumbered for payment;
126 (4) Shall be authorized by resolution of the district, and if issued by the district,
127 shall bear such date or dates, and shall mature at such time or times, but not in excess of
128 forty years, as the resolution shall specify;
129 (5) Shall be in such denomination, bear interest at such rates, be in such form, be
130 issued as current interest bonds, compound interest bonds, variable rate bonds, convertible

bonds, or zero coupon bonds, be issued in such manner, be payable in such place or places and subject to redemption as such resolution may provide; and

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

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

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

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

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

4. In each district in which a sales tax has been imposed in the manner provided

30 by this section, every retailer shall add the tax imposed by the district pursuant to this
31 section to the retailer's sale price, and when so added, such tax shall constitute a part of the
32 price, shall be a debt of the purchaser to the retailer until paid, and shall be recoverable
33 at law in the same manner as the purchase price.

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

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

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

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

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

63 (2) All such sales taxes collected by the district shall be deposited by the district in
64 a special fund to be expended for the purposes authorized in this section. The district shall
65 keep accurate records of the amount of money which was collected pursuant to this section,

66 and the records shall be open to the inspection of officers of each district and the general
67 public.

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

74 10. (1) All applicable provisions contained in sections 144.010 to 144.525, RSMo,
75 governing the state sales tax, sections 32.085 and 32.087, RSMo, and section 32.057, RSMo,
76 the uniform confidentiality provision, shall apply to the collection of the tax imposed by
77 this section, except as modified in this section.

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

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

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

92 (5) The penalties provided in section 32.057, RSMo, and sections 144.010 to
93 144.525, RSMo, for violation of those sections are hereby made applicable to violations of
94 this section.

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

though the order must be forwarded elsewhere for acceptance, approval of credit, shipment, or billing. A sale by a retailer's employee shall be deemed to be consummated at the place of business from which the employee works.

(7) Subsequent to the initial approval by the voters and implementation of a sales tax in the district, the rate of the sales tax may be increased, but not to exceed a rate of one-half of one percent on retail sales as provided in this subsection. The election shall be conducted in accordance with section 67.2520; provided, however, that the district board of directors may place the question of the increase of the sales tax before the voters of the district by resolution, and the municipal clerk of the city, town, or village which originally conducted the incorporation of the district, or the circuit clerk of the court which originally conducted the incorporation of the district, shall conduct the subsequent election. In subsequent elections, the election judges shall certify the election results to the district board of directors. The ballot of submission shall be in substantially the following form:

"Shall (name of district) increase the (insert amount) percent district sales tax now in effect to (insert amount) in the (name of district)?

☐ YES

☐ NO

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

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

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

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

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

☐ YES

☐ NO

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

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

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

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

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

☐ YES

☐ NO

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

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

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

174 is entitled at law.

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

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

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

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

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

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

71.620. 1. Hereafter no person following for a livelihood the profession or calling of
2 minister of the gospel, duly accredited Christian Science practitioner, teacher, professor in a
3 college, priest, lawyer, certified public accountant, dentist, chiropractor, optometrist, chiropodist,
4 physician or surgeon in this state shall be taxed or made liable to pay any municipal or other
5 corporation tax or license fee of any description whatever for the privilege of following or
6 carrying on such profession or calling, and, after December 31, 2003, no investment funds
7 service corporation, as defined in section 143.451, RSMo, may be required to pay, or shall be
8 taxed or made liable to pay any municipal or other corporation tax or license fee of any
9 description whatever for the privilege of following or carrying on its business or occupation, in
10 excess of or in an aggregate amount exceeding twenty-five thousand dollars annually, any law,
11 ordinance or charter to the contrary notwithstanding.

12 2. No person following for a livelihood the profession of insurance agent or broker,
13 veterinarian, architect, professional engineer, land surveyor, auctioneer, or real estate broker or
14 salesman in this state shall be taxed or made liable to pay any municipal or other corporation tax
15 or license fee for the privilege of following or carrying on his or her profession by a municipality
16 unless that person maintains a business office within that municipality.

17 3. Notwithstanding any other provision of law to the contrary, after September 1, 2004,

18 no village with less than one thousand three hundred inhabitants shall impose a business license
19 tax in excess of [ten] **fifteen** thousand dollars per license.

144.757. 1. Any county or municipality, except municipalities within a county [of the
2 first classification] having a charter form of government with a population in excess of nine
3 hundred thousand may, by a majority vote of its governing body, impose a local use tax if a local
4 sales tax is imposed as defined in section 32.085, RSMo, at a rate equal to the rate of the local
5 sales tax in effect in such county or municipality; provided, however, that no ordinance or order
6 enacted pursuant to sections 144.757 to 144.761 shall be effective unless the governing body of
7 the county or municipality submits to the voters thereof at a municipal, county or state general,
8 primary or special election [prior to August 7, 1996, or after December 31, 1996,] a proposal to
9 authorize the governing body of the county or municipality to impose a local use tax pursuant
10 to sections 144.757 to 144.761. Municipalities within a county [of the first classification] having
11 a charter form of government with a population in excess of nine hundred thousand may, upon
12 voter approval received pursuant to paragraph (b) of subdivision (2) of subsection 2 of this
13 section, impose a local use tax at the same rate as the local municipal sales tax with the revenues
14 from all such municipal use taxes to be distributed pursuant to subsection 4 of section 94.890,
15 RSMo. The municipality shall within thirty days of the approval of the use tax imposed pursuant
16 to paragraph (b) of subdivision (2) of subsection 2 of this section select one of the distribution
17 options permitted in subsection 4 of section 94.890, RSMo, for distribution of all municipal use
18 taxes.

19 2. (1) The ballot of submission, except for counties and municipalities described in
20 subdivisions (2) and (3) of this subsection, shall contain substantially the following language:

21 Shall the (county or municipality's name) impose a local use tax at the same rate
22 as the total local sales tax rate, currently (insert percent), provided that if the local sales
23 tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or
24 raised by the same action? A use tax return shall not be required to be filed by persons whose
25 purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar
26 year.

27 ☐ YES ☐ NO

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 (2) (a) The ballot of submission in a county [of the first classification] having a charter
31 form of government with a population in excess of nine hundred thousand shall contain
32 substantially the following language:

33 For the purposes of [preventing neighborhood decline, demolishing old deteriorating and
34 vacant buildings, rehabilitating historic structures, cleaning polluted sites, promoting

35 reinvestment in neighborhoods by creating the (name of county) Community Comeback
36 Program; and for the purposes of] **economic development and** enhancing local government
37 services[;], shall the county [governing body] be authorized to collect a local use tax equal to the
38 total of the existing county sales tax rate of (insert tax rate), provided that if the county sales tax
39 is repealed, reduced or raised by voter approval, the local use tax rate shall also be repealed,
40 reduced or raised by the same voter action? [The Community Comeback Program] **Fifty**
41 **percent of the revenue shall be used for economic development, including retention,**
42 **creation, and attraction of better paying jobs, and fifty percent shall be used for enhancing**
43 **local government services. The county** shall be required to [submit] **make available** to the
44 public [a] **an audited** comprehensive financial report detailing the management and use of
45 **economic development** funds each year.

46 A use tax is the equivalent of a sales tax on purchases from out-of-state sellers by in-state buyers
47 and on certain taxable business transactions. A use tax return shall not be required to be filed
48 by persons whose purchases from out-of-state vendors do not in total exceed two thousand
49 dollars in any calendar year.

50 ☐ YES ☐ NO

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

53 (b) The ballot of submission in a municipality within a county [of the first classification]
54 having a charter form of government with a population in excess of nine hundred thousand shall
55 contain substantially the following language:

56 Shall the municipality be authorized to impose a local use tax at the same rate as the local
57 sales tax by a vote of the governing body, provided that if any local sales tax is repealed, reduced
58 or raised by voter approval, the respective local use tax shall also be repealed, reduced or raised
59 by the same action? A use tax return shall not be required to be filed by persons whose
60 purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar
61 year.

62 ☐ YES ☐ NO

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

65 (3) The ballot of submission in any city not within a county shall contain substantially
66 the following language:

67 Shall the (city name) impose a local use tax at the same rate as the local sales
68 tax, currently at a rate of (insert percent) which includes the capital improvements sales tax
69 and the transportation tax, provided that if any local sales tax is repealed, reduced or raised by
70 voter approval, the respective local use tax shall also be repealed, reduced or raised by the same

71 action? A use tax return shall not be required to be filed by persons whose purchases from
72 out-of- state vendors do not in total exceed two thousand dollars in any calendar year.

73 ☐ YES ☐ NO

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

76 (4) If any of such ballots are submitted on August 6, 1996, and if a majority of the votes
77 cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the
78 ordinance or order and any amendments thereto shall be in effect October 1, 1996, provided the
79 director of revenue receives notice of adoption of the local use tax on or before August 16, 1996.
80 If any of such ballots are submitted after December 31, 1996, and if a majority of the votes cast
81 on the proposal by the qualified voters voting thereon are in favor of the proposal, then the
82 ordinance or order and any amendments thereto shall be in effect on the first day of the calendar
83 quarter which begins at least forty-five days after the director of revenue receives notice of
84 adoption of the local use tax. If a majority of the votes cast by the qualified voters voting are
85 opposed to the proposal, then the governing body of the county or municipality shall have no
86 power to impose the local use tax as herein authorized unless and until the governing body of the
87 county or municipality shall again have submitted another proposal to authorize the governing
88 body of the county or municipality to impose the local use tax [pursuant to sections 144.757 to
89 144.761] and such proposal is approved by a majority of the qualified voters voting thereon.

90 3. The local use tax may be imposed at the same rate as the local sales tax then currently
91 in effect in the county or municipality upon all transactions which are subject to the taxes
92 imposed pursuant to sections 144.600 to 144.745 within the county or municipality adopting
93 such tax; provided, however, that if any local sales tax is repealed or the rate thereof is reduced
94 or raised by voter approval, the local use tax rate shall also be deemed to be repealed, reduced
95 or raised by the same action repealing, reducing or raising the local sales tax.

96 4. For purposes of sections 144.757 to 144.761 [and sections 67.478 to 67.493, RSMo],
97 the use tax may be referred to or described as the equivalent of a sales tax on purchases made
98 from out-of-state sellers by in-state buyers and on certain intrabusiness transactions. Such a
99 description shall not change the classification, form or subject of the use tax or the manner in
100 which it is collected.

144.759. 1. All local use taxes collected by the director of revenue pursuant to sections
2 144.757 to 144.761 on behalf of any county or municipality, less one percent for cost of
3 collection, which shall be deposited in the state's general revenue fund after payment of
4 premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited with the
5 state treasurer in a local use tax trust fund, which fund shall be separate and apart from the local
6 sales tax trust funds. The moneys in such local use tax trust fund shall not be deemed to be state

7 funds and shall not be commingled with any funds of the state. The director of revenue shall
8 keep accurate records of the amount of money in the trust fund which was collected in each
9 county or municipality imposing a local use tax, and the records shall be open to the inspection
10 of officers of the county or municipality and to the public. No later than the tenth day of each
11 month, the director of revenue shall distribute all moneys deposited in the trust fund during the
12 preceding month, except as provided in subsection 2 of this section, to the county or municipality
13 treasurer, or such other officer as may be designated by the county or municipality ordinance or
14 order, of each county or municipality imposing the tax authorized by sections 144.757 to
15 144.761, the sum due the county or municipality as certified by the director of revenue.

16 2. The director of revenue shall distribute all moneys which would be due any county
17 [of the first classification] having a charter form of government and having a population of nine
18 hundred thousand or more to the county treasurer or such other officer as may be designated by
19 county ordinance, who shall distribute such moneys as follows: the portion of the use tax
20 imposed by the county which equals one-half the rate of sales tax in effect for such county shall
21 be disbursed to the county [community comeback trust authorized pursuant to sections 67.478
22 to 67.493, RSMo] **treasurer for expenditure for economic development purposes, as defined**
23 **in this section, subject to any qualifications and regulations adopted by ordinance of the**
24 **county. Such ordinance shall require an audited comprehensive financial report detailing**
25 **the management and use of economic development funds each year. Such ordinance shall**
26 **also require that the county and the municipal league of the county jointly prepare an**
27 **economic development strategy to guide expenditures of funds and conduct an annual**
28 **review of the strategy.** The treasurer or such other officer as may be designated by county
29 ordinance shall distribute one-third of the balance to the county and to each city, town and village
30 in group B according to section 66.620, RSMo, as modified by this section, a portion of the **two-**
31 **thirds** remainder of such balance equal to the percentage ratio that the population of each such
32 city, town or village bears to the total population of all such group B cities, towns and villages.
33 For the purposes of this subsection, population shall be determined by the last federal decennial
34 census or the latest census that determines the total population of the county and all political
35 subdivisions therein. For the purposes of this subsection, each city, town or village in group A
36 according to section 66.620, RSMo, but whose per capita sales tax receipts during the preceding
37 calendar year pursuant to sections 66.600 to 66.630, RSMo, were less than the per capita
38 countywide average of all sales tax receipts during the preceding calendar year, shall be treated
39 as a group B city, town or village until the per capita amount distributed to such city, town or
40 village equals the difference between the per capita sales tax receipts during the preceding
41 calendar year and the per capita countywide average of all sales tax receipts during the preceding
42 calendar year.

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

57 4. Except as modified in sections 144.757 to 144.761, all provisions of sections 32.085
58 and 32.087, RSMo, applicable to the local sales tax, except for subsection 12 of section 32.087,
59 RSMo, and all provisions of sections 144.600 to 144.745 shall apply to the tax imposed pursuant
60 to sections 144.757 to 144.761, and the director of revenue shall perform all functions incident
61 to the administration, collection, enforcement, and operation of the tax.

62 **5. As used in this section, "economic development" means:**

63 **(1) Expenditures for infrastructure and sites for business development or for public**
64 **infrastructure projects;**

65 **(2) Purchase, assembly, clearance, demolition, environmental remediation,**
66 **planning, redesign, reconstruction, rehabilitation, construction, modification or expansion**
67 **of land, structures and facilities, public or private, either in connection with a reinvestment**
68 **project in areas with underused, derelict, economically challenged, or environmentally**
69 **troubled sites, or in connection with business attraction, retention, creation, or expansion;**

70 **(3) Expenditures related to business district activities such as facade improvements,**
71 **landscaping, street lighting, sidewalk construction, trash receptacles, park benches, and**
72 **other public improvements;**

73 **(4) Expenditures for the provision of workforce training and educational support**
74 **in connection with job creation, retention, attraction, and expansion;**

75 **(5) Development and operation of business incubator facilities, and related**
76 **entrepreneurship support programs;**

77 **(6) Capitalization or guarantee of small business loan or equity funds;**

78 **(7) Expenditures for business development activities including attraction, creation,**

79 **retention, and expansion; and**

80 **(8) Related administration expenses of economic and community development**
81 **programs, provided that such expenses shall not exceed five percent of annual revenues.**

644.032. 1. The governing body of any municipality or county may impose, by
2 ordinance or order, a sales tax in an amount not to exceed one-half of one percent on all retail
3 sales made in such municipality or county which are subject to taxation under the provisions of
4 sections 144.010 to 144.525, RSMo. The tax authorized by this section and section 644.033
5 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or
6 order imposing a sales tax under the provisions of this section and section 644.033 shall be
7 effective unless the governing body of the municipality or county submits to the voters of the
8 municipality or county, at a municipal, county or state general, primary or special election, a
9 proposal to authorize the governing body of the municipality or county to impose a tax,
10 **provided, that the tax authorized by this section shall not be imposed on the sales of food,**
11 **as defined in section 144.014, RSMo, when imposed by any county with a charter form of**
12 **government and with more than one million inhabitants.**

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

15 Shall the municipality (county) of impose a sales tax of (insert amount)
16 for the purpose of providing funding for (insert either storm water control, or local
17 parks, or storm water control and local parks) for the municipality (county)?

18 ☐ YES ☐ NO

19

20 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
21 of the proposal, then the ordinance or order and any amendments thereto shall be in effect on the
22 first day of the second quarter after the director of revenue receives notice of adoption of the tax.
23 If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the
24 governing body of the municipality or county shall not impose the sales tax authorized in this
25 section and section 644.033 until the governing body of the municipality or county resubmits
26 another proposal to authorize the governing body of the municipality or county to impose the
27 sales tax authorized by this section and section 644.033 and such proposal is approved by a
28 majority of the qualified voters voting thereon; however, in no event shall a proposal pursuant
29 to this section and section 644.033 be submitted to the voters sooner than twelve months from
30 the date of the last proposal pursuant to this section and section 644.033.

31 3. All revenue received by a municipality or county from the tax authorized under the
32 provisions of this section and section 644.033 shall be deposited in a special trust fund and shall
33 be used to provide funding for storm water control or for local parks, or both, within such

34 municipality or county, provided that such revenue may be used for local parks outside such
35 municipality or county if the municipality or county is engaged in a cooperative agreement
36 pursuant to section 70.220, RSMo.

37 4. Any funds in such special trust fund which are not needed for current expenditures
38 may be invested by the governing body in accordance with applicable laws relating to the
39 investment of other municipal or county funds.

40

2 [67.478. Sections 144.757 to 144.761, RSMo, and sections
3 67.478 to 67.493 shall be known and may be cited as the "Community
4 Comeback Act".]

4

2 [67.481. As used in sections 144.757 to 144.761, RSMo, and
3 sections 67.478 to 67.493, the following terms mean:

3 (1) "Community comeback plan" and "plan", a
4 comprehensive countywide plan adopted by the community
5 comeback trust board and the governing body of the county that
6 identifies potential areas for reinvestment, projects and strategies to
7 promote neighborhood reinvestment throughout the county, and that
8 clearly identifies on a map the priority comeback communities. The
9 plan shall be a five-year strategic and operating plan, complete with
10 goals, objectives, targets and mechanisms or methods of measuring
11 accomplishments, revised annually;

12 (2) "Community comeback program", "community comeback
13 trust" and "trust", a fund held in the treasury of the county which shall
14 be the repository for all taxes and other moneys raised pursuant to
15 sections 144.757 to 144.761, RSMo, and sections 67.478 to 67.493,
16 and authorized by the governing body of the county for the purposes
17 of promoting neighborhood reinvestment;

18 (3) "Community comeback program board", "community
19 comeback trust board" and "board", the entity established pursuant to
20 sections 67.478 to 67.493 that is responsible for administering the
21 comeback community trust;

22 (4) "Community comeback trust citizen advisory committee"
23 and "advisory committee", an eleven-member committee established
24 pursuant to sections 67.478 to 67.493 that is responsible for advising
25 the community comeback fund board on the best methods of
26 promoting neighborhood reinvestment;

27 (5) "Eligible expenses", costs qualified for funding through
28 the community comeback trust which are:

29 (a) Incurred for the purchase, assembly, clearance, demolition
30 and environmental remediation of land, structures and facilities,
31 public or private, either as part of a neighborhood reinvestment

project or to prepare sites for future use in areas with underutilized, derelict, economically challenged or environmentally troubled sites;

(b) Related to planning, redesign, clearance, reconstruction, structure rehabilitation, site remediation, construction, modification, expansion, remodeling, structural alteration, replacement or renovation of any structure in a priority comeback community;

(c) Expended for capital improvements or infrastructure improvements to facilitate economic development;

(d) Expended for residential redevelopment including, but not limited to, buyouts, land-assembly costs, infrastructure improvements and costs associated with preparing sites for housing construction; professional service expenses such as architectural, planning, engineering, design, marketing or other related expenses;

(e) Related to community improvement district or special business district expenses such as facade improvements, landscaping, street lighting, sidewalk construction, trash receptacles, park benches and other public improvements;

(f) Expenses related to facilitating transit-oriented developments, home improvement and home buyer loan programs; and

(g) Expenses eligible for funding through the select neighborhood action program;

(6) "Neighborhood reinvestment project" and "project", the planning, development, redesign, clearance, reconstruction or rehabilitation or any combination thereof in order to improve those residential, commercial, industrial, public or other structures or spaces and the infrastructure serving them as may be appropriate or necessary in the interest of the general welfare;

(7) "Petition", a petitioner's request for funding made to the community comeback trust;

(8) "Petitioner", the governing body of any municipality, the governing body of the county, any land clearance for redevelopment authority within the county organized pursuant to chapter 99, RSMo, or any not-for-profit economic development organization with a governing board not less than two-thirds of the members of which are appointed by the chief elected official of the county or by one or more organizations with governing boards appointed by the chief elected official;

(9) "Priority comeback community", an area in a county which encompasses an entire United States census block group and has a median household income below the median household income for such entire county;

(10) "Priority comeback project", a funding proposal

submitted to a community comeback trust by a petitioner whose area is substantially within a priority comeback community;

(11) "Proposal", a petitioner's funding request for the eligible expenses of a neighborhood reinvestment project submitted to a trust by a petitioner;

(12) "Select neighborhood action program" and "SNAP", a grant program, administered and funded pursuant to subsection 5 of section 67.490;

(13) "Select neighborhood action program applicant" and "SNAP applicant", a neighborhood organization or not-for-profit organization whose mission is consistent with the community comeback plan. The organization shall have a municipal sponsor or a county sponsor if the area is unincorporated. The organization shall have been in existence for at least six months and meet at least once a year in order to be eligible for a SNAP grant;

(14) "SNAP grant", an endowment of money by the board to a SNAP applicant pursuant to subsection 5 of section 67.490.]

[67.484. 1. A community comeback trust may be created, incorporated and managed pursuant to this section by any county of the first classification with a charter form of government and a population of at least nine hundred thousand inhabitants according to the last decennial census, and may exercise the powers given to such trust pursuant to sections 67.478 to 67.493. A trust may sue and be sued, issue general revenue bonds and receive county use tax revenue pursuant to the limitations of this section. A trust shall have as its primary duties the prevention of neighborhood decline, the demolition of old deteriorating and vacant buildings, rehabilitating historic structures, the cleaning of polluted sites and the promotion of neighborhood reinvestment where such investment is essential to reverse or stabilize a stagnant or declining pattern in household income, assessed values, occupancies and related characteristics.

2. The governing body of the county is hereby authorized to impose by ordinance a local use tax pursuant to sections 144.757 to 144.761, RSMo, for the purpose of funding the creation, operation and maintenance of a community comeback trust, as well as to provide revenue to the county and municipalities authorized to receive moneys generated by said tax pursuant to section 144.759, RSMo. The governing body of the county enacting such an ordinance shall submit to the voters of such county a proposal to approve its ordinance imposing the tax. Such ordinance shall become effective only after the majority of the voters voting on such ordinance approve such ordinance. The question shall be submitted to the voters in the

26 county pursuant to section 144.757, RSMo.

27 3. (1) The community comeback trust board shall be
28 composed of seven members as provided in this subsection. No
29 member shall be an elected official, employee or contractor of the
30 county or any municipality within the county or of any organization
31 representing the county or any municipality within the county. Board
32 members shall be citizens of the United States and shall reside within
33 the county. No two members of the board shall be residents of the
34 same county council district of such county. No member shall
35 receive compensation for performance of board duties. No member
36 shall be financially interested directly or indirectly in any contract
37 entered into by the trust or by any petitioner. In the event that any
38 property owned by a board member or the immediate family member
39 of such board member is located in a priority comeback community,
40 the member shall disclose such information to the board and abstain
41 from any formal or informal actions regarding any project in that
42 neighborhood.

43 (2) The chief elected official of any municipality wholly
44 within the county and any member of the governing body of the
45 county shall nominate individuals to serve on the board by providing
46 a list of nominees to the county executive who shall appoint the
47 members. Of the total members, at least four shall be residents of
48 municipalities within the county and at least one shall have each of
49 the following professions: a professional architect or engineer; an
50 urban planner or design professional; a developer or builder; and an
51 accountant or an attorney.

52 (3) The seat of a member shall be automatically vacated when
53 the member changes his or her residence so as to no longer conform
54 to the terms of the requirements of the member's appointment. The
55 board shall promptly notify the county executive of such a change of
56 residence, the pending expiration of any member's term, any
57 member's need to vacate his or her seat or any vacancy on the board.
58 A member whose term has expired shall continue to serve until the
59 successor is appointed and qualified.

60 (4) Upon the passage of an ordinance by the governing body
61 of the county establishing the community comeback trust, the
62 governing body of the county shall, within ten days, send by United
63 States mail written notice of the passage of the ordinance to the chief
64 elected officials of each municipality wholly in the county.

65 (5) Each of the nominating authorities described in
66 subdivision (2) of this subsection shall, within forty-five days of the
67 passage of the ordinance establishing the board or within fourteen
68 days of being notified of a board vacancy by the county executive,

69 submit its list of nominees to the county executive. The county
70 executive shall appoint members within sixty days of the passage of
71 the ordinance or within thirty days of being notified by the board of
72 a vacancy on the board. If a list of nominees is not submitted by the
73 time specified, the county executive shall appoint the members using
74 the criteria set forth in this section. (6) At the first meeting of the
75 board appointed after the effective date of the ordinance, the members
76 shall choose by lot the length of their terms. Three shall serve for one
77 year, two for two years, and two for three years. All succeeding
78 members shall serve terms of three years. Terms shall end on
79 December thirty-first of the respective year. No member shall serve
80 more than two consecutive full terms. Full terms shall include any
81 term longer than two years.

82 4. The board, its employees and subcontractors shall be
83 subject to the regulation of conflicts of interest as defined in sections
84 105.450 to 105.498, RSMo, and to the requirements for open
85 meetings and records pursuant to chapter 610, RSMo. The board
86 shall enact and adopt all rules, regulations and procedures that are
87 reasonably necessary to achieve the objectives of sections 67.478 to
88 67.493, and not inconsistent therewith, no sooner than twenty-seven
89 calendar days after notifying all municipalities and the county of the
90 proposed rule, regulation or procedure enactment or change. Notice
91 may be given by ordinary mail, by electronic mail or by publishing in
92 at least one newspaper of general circulation qualified to publish legal
93 notices. No new or amended rule, regulation or procedure shall apply
94 retroactively to any proposal pending before the trust without the
95 agreement of the petitioner. The board shall have the exclusive
96 control of the expenditures of all money collected to the credit of the
97 trust, subject to annual appropriations by the governing body of the
98 county. The county government shall provide the trust staff. No
99 more than five percent of the trust's annual budget shall be used for
100 the trust's annual administrative expenses.

101 5. The trust is authorized to issue bonds, notes or other
102 obligations for any proposal, and to refund such bonds, notes or
103 obligations, as provided in subsection 3 of this section; and to receive
104 and liquidate property, both real and personal, or money which has
105 been granted, donated, devised or bequeathed to the district. The trust
106 shall not have any power of eminent domain.

107 6. (1) Bonds issued pursuant to this section shall be issued
108 pursuant to a resolution adopted by five-sevenths of the board which
109 shall set out the estimated cost to the trust of the proposed
110 improvements, and shall further set out the amount of the bonds to be
111 issued, their purpose or purposes, their date or dates, denomination or

denominations, rate or rates of interest, time or times of payment, both of principal and of interest, place or places of payment and all other details in connection with such bonds. Any such bonds may be subject to such provision for redemption prior to maturity, with or without premium, and at such times and upon such conditions as may be provided by the resolution.

(2) Notwithstanding the provisions of section 108.170, RSMo, such bonds shall bear interest at rate or rates determined by the trust, shall mature within a period not exceeding twenty years and may be sold at public or private sale for not less than ninety-five percent of the principal amount of such bonds. Bonds issued by the trust shall possess all of the qualities of negotiable instruments pursuant to the laws of this state.

(3) Such bonds may be payable to the bearer, may be registered or coupon bonds, and, if payable to bearer, may contain such registration provisions as to either principal and interest, or principal only, as may be provided in the resolution authorizing such bonds, which resolution may also provide for the exchange of registered and coupon bonds. Such bonds and any coupons attached thereto shall be signed in such manner and by such officers of the district as may be provided by the resolution authorizing the bonds. The trust may provide for the replacement of any bond which has become mutilated, destroyed or lost.

(4) Bonds issued by the trust shall be payable as to principal, interest and redemption premium, if any, out of all or any part of the trust fund, including revenues derived from use taxes. Neither the board members nor any person executing the bonds shall be personally liable on such bonds by reason of the issuance of such bonds. Bonds issued pursuant to this section shall not constitute a debt, liability or obligation of this state, or any political subdivision of this state, nor shall any such obligations be a pledge of the faith and credit of this state, but shall be payable solely from the revenues and assets held by the trust. The issuance of bonds pursuant to this section shall not directly, indirectly or contingently obligate this state or any political subdivision of this state to levy any form of taxation for such bonds or to make any appropriation for their payment. Each obligation or bond issued pursuant to this section shall contain on its face a statement to the effect that the trust shall not be obligated to pay such bond nor interest on such bond except from the revenues received by the trust or assets of the trust lawfully pledged for such trust, and that neither the faith or credit nor the taxing power of this state or of any political subdivision of this state is pledged to the payment of the principal of or the interest on such obligation or bond.

155 The proceeds of such bonds shall be disbursed in such manner and
156 pursuant to such restrictions as the trust may provide in the resolution
157 authorizing the issuance of such bonds.

158 (5) The trust may issue negotiable refunding bonds for the
159 purpose of refunding, extending or unifying the whole or any part of
160 such bonds then outstanding, or any bonds, notes or other obligations
161 issued by any other public agency, public body or political
162 subdivision in connection with any facilities or land to be acquired,
163 leased or subleased by the trust, which refunding bonds shall not
164 exceed the amount necessary to refund the principal of the
165 outstanding bonds to be refunded and the accrued interest on such
166 bonds to the date of such refunding, together with any redemption
167 premium, amounts necessary to establish reserve and escrow funds
168 and all costs and expenses incurred in connection with the refunding.
169 The board shall provide for the payment of interest and principal of
170 such refunding bonds in the same manner as was provided for the
171 payment of interest and principal of the bonds refunded.

172 (6) In the event that any of the members or officers of the
173 trust whose names appear on any bonds or coupons shall cease to be
174 on the board or cease to be an officer before the delivery of such
175 bonds, such signatures shall remain valid and sufficient for all
176 purposes, the same as if such board members or officers had remained
177 in office until such delivery.

178 (7) The trust is hereby declared to be performing a public
179 function and bonds of the trust are declared to be issued for an
180 essential public and governmental purpose, and, accordingly, interest
181 on such bonds and income from such bonds shall be exempt from
182 income taxation by this state. All purchases in excess of ten thousand
183 dollars shall be made pursuant to the lowest and best bid standard as
184 provided in section 34.040, RSMo, or pursuant to the lowest and best
185 proposal standard as provided in section 34.042, RSMo. The board
186 of the trust shall have the same discretion, powers and duties as the
187 commissioner of administration has in sections 34.040 and 34.042,
188 RSMo.]

189
2 [67.487. 1. Within fourteen days of the first meeting of the
3 first board appointed following the effective date of the ordinance, the
4 board shall notify by mail the chief elected officials of all
5 municipalities wholly within the county, the chief elected official of
6 the county and all the members of the governing body of the county
7 of the requirement to conduct a planning process and adopt a
8 community comeback plan.

2. The board shall solicit full citizen, county and municipal

9 involvement in developing the plan. The board shall conduct public
10 hearings throughout the county to seek input regarding the plan, and
11 may convene meetings with the appropriate staff of the county and
12 municipalities in order to seek input and to coordinate the logistics of
13 producing the plan. A copy of the plan shall be sent to the chief
14 elected official of every municipality wholly within the county, the
15 chief elected official of the county and each member of the governing
16 body of the county.

17 3. The board and the governing body of the county shall
18 annually revise and adopt a plan.

19 4. Each plan shall include a map of the county, as well as a
20 text enumerating the efforts expected each year in the various
21 subregions of the county. Each plan shall address the factors that are
22 causing or are likely to cause one or more of the following:

- 23 (1) Assessed values below the county average;
- 24 (2) Median household incomes below the county median;
- 25 (3) An unemployment rate above the county average;
- 26 (4) A reduction in the number of jobs with an emphasis upon
27 those jobs paying average or above-average salaries;
- 28 (5) Failure to keep pace with the average growth rate in home
29 values in the metropolitan area or county; and
- 30 (6) A high vacancy rate among residential, commercial and
31 industrial properties.

32 5. Each plan shall include an analysis of the condition of the
33 housing stock in the various subregions of the county, a market
34 analysis of the home-buying market with a focus on the impediments
35 to attracting home buyers to those subregions and an analysis of the
36 physical infrastructure needs that prevent economic growth.

37 6. The board may consider the following factors when
38 determining the appropriate areas and strategies for investment:

- 39 (1) Buildings that are unsafe or unhealthy for occupancy due
40 to code violations, dilapidation, defective design, faulty utilities or
41 any other negative conditions;
- 42 (2) Factors that prevent or substantially hinder the
43 economically viable use of buildings or lots, such as substandard
44 design, inadequate size, lack of parking or any other conditions;
- 45 (3) Incompatible uses that prevent economic development;
- 46 (4) Subdivided lots of irregular form and shape and
47 inadequate size for proper usefulness that have multiple ownership;
- 48 (5) Depreciated or stagnant property values, including
49 properties that contain hazardous wastes;
- 50 (6) Abnormally high business vacancies, abnormally low
51 lease rates, high turnover rates, abandoned buildings, or excessive

vacant lots within an area developed for urban use and served by utilities;

(7) The existence of conditions that are not conducive to public safety; and

(8) The lack of necessary commercial facilities normally found in neighborhoods.

7. Each plan shall outline specific strategies to address the problems facing the various subregions and neighborhoods within the county. The plan shall also discuss the partnerships that can be made with federal, state and local governments, as well as businesses, labor organizations, nonprofit groups, religious and other groups and citizens to help implement the plan. These strategies shall include estimated costs and time lines for completion.

8. The board shall produce an annual report focusing on the accomplishments of the trust relative to the goals set forth in the plan, the goals for the next year and the challenges facing the trust. The annual report shall be given to the chief elected officials of all the municipalities wholly within the county, the chief elected official of the county, the members of the governing board of the county and the public libraries within the county, and shall be posted on the county Internet web site.

9. Every year, the board shall commission an independent financial audit, the report of which shall be distributed in the same manner as the annual report pursuant to subsection 8 of this section.

10. Every five years, the board shall commission an independent management audit. The management audit shall include a comprehensive analysis of development trends, factors and practices along with specific recommendations to improve the trust's ability to achieve its mission. The management audit shall be reviewed by the advisory committee which may offer constructive advice on enhancing practices in order to achieve the goals of the program. The management audit shall be distributed in the same manner as the annual report pursuant to subsection 8 of this section. The board is authorized to take any necessary and proper steps to address the issues and recommendations contained within the management audit.

11. (1) The board shall establish an eleven-member advisory committee that shall meet four times each year and shall advise petitioners, staff and the board. The advisory committee members shall be appointed by the county executive. At least six of the advisory committee's members shall be nominated by the municipal league within the county and at least three shall be nominated by the members of the governing body of the county. No advisory committee member shall receive compensation for performance of

195 duties as a committee member.

196 (2) At least one of the advisory committee members shall be
197 a university professor well-versed in regional development issues. At
198 least two of the advisory committee members shall be municipal
199 officials from communities that have undertaken redevelopment
200 programs as part of larger planning efforts. At least one of the
201 advisory committee members shall be an attorney with experience in
202 redevelopment activities. At least two of the advisory committee
203 members shall be residents of priority comeback communities who
204 have been active in advocating effective redevelopment policies. At
205 least one of the advisory committee members shall be a private
206 professional familiar with the factors influencing business location
207 decisions. At least one of the advisory committee members shall be
208 an individual familiar with education and training practices and
209 workforce needs, with an understanding of how labor availability
210 impacts business location decisions. At least one of the advisory
211 committee members shall be a planner from the private sector
212 knowledgeable in the area of strategic planning and the principles of
213 multiyear rolling plans.

214 (3) The advisory committee shall promptly notify the county
215 executive of the pending expiration of any member's term or any
216 vacancy on the advisory committee. A member whose term has
217 expired shall continue to serve until his or her successor is appointed
218 and qualified.

219 (4) The board shall establish the advisory committee by
220 resolution at the board's first meeting. The board shall, within ten
221 days of the passage of the resolution establishing the advisory
222 committee, send by United States mail written notice of the passage
223 of the resolution to the county's municipal league and the members of
224 the governing body of the county. The municipal league and the
225 members of the governing board of the county shall, within forty-five
226 days of the passage of the resolution establishing the advisory
227 committee or within fourteen days of being notified of a vacancy by
228 the county executive, submit its list of nominees to the county
229 executive. The county executive shall appoint members within sixty
230 days of the passage of the resolution or within thirty days of being
231 notified by the committee of a vacancy on the advisory committee.
232 If a list of nominees is not submitted by the time specified, the county
233 executive shall appoint the members using the criteria set forth in this
234 section before the sixtieth day from the passage of the resolution or
235 before the thirtieth day from being notified of a vacancy on the
236 existing advisory committee.

237 (5) At the advisory committee's first meeting, the members

shall choose by lot the length of their terms. Two shall serve for one year, three for two years, three for three years and three for four years. All succeeding committee members shall serve for four years. Terms shall end on December thirty-first of the respective year.

(6) The committee members shall be subject to the regulation of conflicts of interest as defined in sections 105.450 to 105.498, RSMo, and to the requirements for open meetings and records pursuant to chapter 610, RSMo.]

[67.490. 1. The board shall in a timely manner adopt rules setting forth basic guidelines for acceptance and evaluation of petitions, including a common understandable format, as well as appropriate supporting material, maps, plans and data. The board shall begin to accept petitions one month after the adoption of the plan by the governing body of the county pursuant to section 67.487. The board shall review all petitions submitted by any petitioner. Review shall begin no later than thirty days after submission of the petition to the commission. In order to qualify as a proposal, a petition shall address the criteria set forth in subsection 4 of this section. For the purposes of this subsection, the term "pending" means any proposal submitted to the board which has not yet been approved by the board.

2. When practical, a petition shall be initially submitted to the advisory committee for constructive review and comment in a manner likely to result in a proposal that addresses a strategy outlined in the plan.

3. The board shall hold a public hearing concerning the petition, which may be on the same day as a scheduled meeting of the board.

4. (1) In reviewing any petition for funding, the board shall first determine if funds are sought for eligible expenses for a neighborhood reinvestment project. If the petition seeks such funds, the board shall certify such petition as a proposal subject to further review unless the board finds that the petition seeks funds for expenses that do not qualify as eligible expenses, or seeks funds for an endeavor other than a neighborhood reinvestment project. If the board finds that funds are sought for ineligible expenses or for an ineligible endeavor, the board need not take any further action and shall notify the petitioner in writing of all deficiencies that prevent the petition from being a proposal. If the board determines that there is a minor error or discrepancy in a petition, the board, with the petitioner's concurrence, may make such changes to the petition as are necessary to rectify the error that prevents the petition from being

certified as a proposal subject to further review. Within six months of certification of a petition as a proposal, the board shall issue a finding approving or disapproving such proposal. In disapproving any proposal, the board shall issue a document indicating the reasons that the proposal was disapproved.

(2) If the board determines that a proposal is a priority comeback project consistent with the strategies and priorities set forth in the community comeback plan and that the project is well-planned, realistic, creative, resourceful, benefits the local community and is cost-effective, then the board shall award funding. If the board determines that a proposal is a priority comeback project, but is inconsistent with the strategies and priorities in the community comeback plan, the board may award funding if it finds that the project is well-planned, realistic, creative, resourceful, benefits the local community, is cost-effective and addresses the reinvestment needs of neighborhoods by one or more of the following:

(a) Reducing or removing impediments to attracting home buyers;

(b) Providing the necessary physical infrastructure needed to promote significant job growth;

(c) Reducing or removing any such factor or factors that constitute an economic or social liability or a menace to the public health, safety, morals, or welfare in its present condition and use.

(3) If the board determines that a proposal, which is not a priority comeback project, is consistent with the strategies and priorities set forth in the community comeback plan and is well-planned, realistic, creative, resourceful, benefits the local community and is cost-effective, the board may award funding if the board adds such proposal to the plan. If the board determines that a proposal, which is not a priority comeback project, is inconsistent with the strategies and priorities in the community comeback plan, the board may award funding if it finds that the project is well-planned, realistic, creative, resourceful, benefits the local community, is cost-effective and addresses the reinvestment needs of neighborhoods by one or more of the following:

(a) Reducing or removing impediments to attracting home buyers;

(b) Providing the necessary physical infrastructure needed to promote significant job growth;

(c) Reducing or removing any such factor or factors that constitute an economic or social liability or a menace to the public health, safety, morals or welfare in its present condition and use.

(4) The board, the advisory committee and the staff of both

may advise petitioners on issues related to petitions or proposals. The board may meet informally, subject to the requirements of chapter 610, RSMo, with representatives of potential petitioners with regard to future petitions and plans.

5. The board shall establish a select neighborhood action program. SNAP applicants shall provide a ten-percent cash or in-kind match to be eligible for a SNAP grant. Project categories eligible for SNAP grant funding shall be:

(1) Neighborhood beautification projects which enhance the appearance of the overall neighborhood. Such projects include, but are not limited to, tree and flower plantings, cleanups, entranceway landscaping, community gardens, public art and neighborhood identification signs/banners;

(2) Neighborhood organization or capacity projects which create or increase membership in a neighborhood organization promoting community betterment. Such projects include, but are not limited to, neighborhood newsletters, neighborhood marketing brochures, neighborhood meetings and special events, and technology such as web site development;

(3) Neighborhood-school partnership projects which benefit a school and the adjacent neighborhood. Involvement of both the school and the neighborhood in planning, implementation and maintenance must be substantiated. Partnership projects include, but are not limited to, youth and community programs that promote safety, culture or the environment and that are beneficial to both the school and the neighborhood;

(4) Capital purchase projects which include the acquisition of equipment or property. Such projects include, but are not limited to, land acquisition, playground equipment, bicycle racks and major supplies;

(5) Neighborhood improvement projects which benefit the local infrastructure in a neighborhood, and include construction of sidewalks or installation of streetlights.

6. Project categories ineligible for SNAP grant funding shall be:

(1) Projects accomplished in more than twelve months;

(2) Projects that duplicate existing private or public programs;

(3) Projects that require ongoing services, or requests to support continual operating budgets; and

(4) Projects that conflict with the community comeback plan.

7. When making SNAP grant funding decisions, the board shall consider the level of neighborhood participation including the

percentage of residents who are involved in planning and implementing the idea, the diversity of parties involved or that will benefit, and the amount of neighborhood opposition; the community benefit of the project, including the number of people who will benefit from the project and the overall quality of the project.]

[67.493. Of the funds available to the trust, a minimum of five percent of the funds, not to exceed an unallocated balance of five hundred thousand dollars rolled over from the previous fiscal year, shall be set aside annually for the SNAP grant program. Of the remaining funds seventy- five percent calculated on a rolling three-year average shall be set aside for priority comeback projects. The balance of the funds shall be used to indirectly or directly benefit priority comeback communities or residents of those areas by utilizing such funds to:

(1) Promote job preparation and job creation in areas easily accessed by residents of priority comeback communities;

(2) Improve neighborhoods adjacent to priority comeback communities that are unlikely to be improved without such funding; and

(3) Abate through low-interest home improvement loan programs or similar mechanisms the functional or marketable obsolescence of any owner- occupied residential structure over twenty-five years old which is located within a census block group below one hundred ten percent of the median income level for the metropolitan statistical area for this state; provided that, there is a significant threat of economic decline within the area without intervention by the trust.]