

HOUSE SUBSTITUTE
FOR
HOUSE COMMITTEE SUBSTITUTE
FOR
SENATE COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 1269

1 AN ACT

2 To repeal sections 67.478, 67.481, 67.484,
3 67.487, 67.490, 67.493, 67.1401, 67.1461,
4 67.1545, 71.620, 94.270, 100.710, 144.757,
5 144.759, and 644.032, RSMo, and section
6 100.850 as enacted by conference committee
7 substitute for senate substitute for senate
8 committee substitute for house committee
9 substitute for house bill no. 289, ninety-
10 second general assembly, first regular
11 session, and section 100.850 as enacted by
12 senate committee substitute for senate bill
13 no. 620, ninety-second general assembly,
14 first regular session, and to enact in lieu
15 thereof seventeen new sections relating to
16 sales and use tax authorized in certain
17 districts.

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

20 Section A. Sections 67.478, 67.481, 67.484, 67.487, 67.490,
21 67.493, 67.1401, 67.1461, 67.1545, 71.620, 94.270, 100.710,
22 144.757, 144.759, and 644.032, RSMo, and section 100.850 as
23 enacted by conference committee substitute for senate substitute
24 for senate committee substitute for house committee substitute

1 for house bill no. 289, ninety-second general assembly, first
2 regular session, and section 100.850 as enacted by senate
3 committee substitute for senate bill no. 620, ninety-second
4 general assembly, first regular session, are repealed and
5 seventeen new sections enacted in lieu thereof, to be known as
6 sections 67.1401, 67.1461, 67.1545, 67.2500, 67.2505, 67.2510,
7 67.2515, 67.2520, 67.2525, 67.2530, 71.620, 94.270, 100.710,
8 100.850, 144.757, 144.759, and 644.032, to read as follows:

9 67.1401. 1. Sections 67.1401 to 67.1571 shall be known and
10 may be cited as the "Community Improvement District Act".

11 2. For the purposes of sections 67.1401 to 67.1571, the
12 following words and terms mean:

13 (1) "Approval" or "approve", for purposes of elections
14 pursuant to sections 67.1401 to 67.1571, a simple majority of
15 those qualified voters voting in the election;

16 (2) "Assessed value", the assessed value of real property
17 as reflected on the tax records of the county clerk of the county
18 in which the property is located, or the collector of revenue if
19 the property is located in a city not within a county, as of the
20 last completed assessment;

21 (3) "Blighted area", an area which:

22 (a) By reason of the predominance of defective or
23 inadequate street layout, insanitary or unsafe conditions,
24 deterioration of site improvements, improper subdivision or

1 obsolete platting, or the existence of conditions which endanger
2 life or property by fire and other causes, or any combination of
3 such factors, retards the provision of housing accommodations or
4 constitutes an economic or social liability or a menace to the
5 public health, safety, morals or welfare in its present condition
6 and use; or

7 (b) Has been declared blighted or found to be a blighted
8 area pursuant to Missouri law including, but not limited to,
9 chapter 353, RSMo, sections 99.800 to 99.865, RSMo, or sections
10 99.300 to 99.715, RSMo;

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

15 (5) "Director of revenue", the director of the department
16 of revenue of the state of Missouri;

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

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

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

23 (9) "Municipality", any city [located in a county of the
24 first classification or second classification, any city not

1 within a county and any], village, incorporated town, or county
2 of this state;

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

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

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

19 (13) "Petition", a petition to establish a district as it
20 may be amended in accordance with the requirements of section
21 67.1421;

22 (14) "Qualified voters",

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

1 a. Registered voters; or

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

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

11 a. Registered voters; or

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

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

24 (15) "Registered voters", persons who reside within the

1 district and who are qualified and registered to vote pursuant to
2 chapter 115, RSMo, pursuant to the records of the election
3 authority as of the thirtieth day prior to the date of the
4 applicable election.

5 67.1461. 1. Each district shall have all the powers,
6 except to the extent any such power has been limited by the
7 petition approved by the governing body of the municipality to
8 establish the district, necessary to carry out and effectuate the
9 purposes and provisions of sections 67.1401 to 67.1571 including,
10 but not limited to, the following:

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

14 (2) To sue and be sued;

15 (3) To make and enter into contracts and other instruments,
16 with public and private entities, necessary or convenient to
17 exercise its powers and carry out its duties pursuant to sections
18 67.1401 to 67.1571;

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

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

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

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

7 (8) To levy and collect special assessments and taxes as
8 provided in sections 67.1401 to 67.1571. However, no such
9 assessments or taxes shall be levied on any property exempt from
10 taxation pursuant to subdivision (5) of section 137.100, RSMo.
11 Those exempt pursuant to subdivision (5) of section 137.100,
12 RSMo, may voluntarily participate in the provisions of sections
13 67.1401 to 67.1571;

14 (9) If the district is a political subdivision, to levy
15 real property taxes and business license taxes in the county seat
16 of a county of the first classification containing a population
17 of at least two hundred thousand, as provided in sections 67.1401
18 to 67.1571. However, no such assessments or taxes shall be
19 levied on any property exempt from taxation pursuant to
20 subdivisions (2) and (5) of section 137.100, RSMo. Those exempt
21 pursuant to subdivisions (2) and (5) of section 137.100, RSMo,
22 may voluntarily participate in the provisions of sections 67.1401
23 to 67.1571;

24 (10) If the district is a political subdivision [in a city

1 with a population of at least four hundred thousand located in
2 more than one county], to levy sales taxes pursuant to sections
3 67.1401 to 67.1571;

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

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

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

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

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

15 (13) To loan money as provided in sections 67.1401 to
16 67.1571;

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

20 (15) To enter into one or more agreements with the
21 municipality for the purpose of abating any public nuisance
22 within the boundaries of the district including, but not limited
23 to, the stabilization, repair or maintenance or demolition and
24 removal of buildings or structures, provided that the

1 municipality has declared the existence of a public nuisance;

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

5 (a) Pedestrian or shopping malls and plazas;

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

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

9 (d) Sidewalks, streets, alleys, bridges, ramps, tunnels,
10 overpasses and underpasses, traffic signs and signals, utilities,
11 drainage, water, storm and sewer systems, and other site
12 improvements;

13 (e) Parking lots, garages, or other facilities;

14 (f) Lakes, dams, and waterways;

15 (g) Streetscape, lighting, benches or other seating
16 furniture, trash receptacles, marquees, awnings, canopies, walls,
17 and barriers;

18 (h) Telephone and information booths, bus stop and other
19 shelters, rest rooms, and kiosks;

20 (i) Paintings, murals, display cases, sculptures, and
21 fountains;

22 (j) Music, news, and child-care facilities; and

23 (k) Any other useful, necessary, or desired improvement;

24 (17) To dedicate to the municipality, with the

1 municipality's consent, streets, sidewalks, parks, and other real
2 property and improvements located within its boundaries for
3 public use;

4 (18) Within its boundaries and with the municipality's
5 consent, to prohibit or restrict vehicular and pedestrian traffic
6 and vendors on streets, alleys, malls, bridges, ramps, sidewalks,
7 and tunnels and to provide the means for access by emergency
8 vehicles to or in such areas;

9 (19) Within its boundaries, to operate or to contract for
10 the provision of music, news, child-care, or parking facilities,
11 and buses, minibuses, or other modes of transportation;

12 (20) Within its boundaries, to lease space for sidewalk
13 café, tables and chairs;

14 (21) Within its boundaries, to provide or contract for the
15 provision of security personnel, equipment, or facilities for the
16 protection of property and persons;

17 (22) Within its boundaries, to provide or contract for
18 cleaning, maintenance, and other services to public and private
19 property;

20 (23) To produce and promote any tourism, recreational or
21 cultural activity or special event in the district by, but not
22 limited to, advertising, decoration of any public place in the
23 district, promotion of such activity and special events, and
24 furnishing music in any public place;

1 (24) To support business activity and economic development
2 in the district including, but not limited to, the promotion of
3 business activity, development and retention, and the recruitment
4 of developers and businesses;

5 (25) To provide or support training programs for employees
6 of businesses within the district;

7 (26) To provide refuse collection and disposal services
8 within the district;

9 (27) To contract for or conduct economic, planning,
10 marketing or other studies;

11 (28) To repair, restore, or maintain any abandoned cemetery
12 on public or private land within the district; and

13 (29) To carry out any other powers set forth in sections
14 67.1401 to 67.1571.

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

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

22 (2) To expend its revenues or loan its revenues pursuant to
23 a contract entered into pursuant to this subsection, provided
24 that the governing body of the municipality has determined that

1 the action to be taken pursuant to such contract is reasonably
2 anticipated to remediate the blighting conditions and will serve
3 a public purpose.

4 3. Each district shall annually reimburse the municipality
5 for the reasonable and actual expenses incurred by the
6 municipality to establish such district and review annual budgets
7 and reports of such district required to be submitted to the
8 municipality; provided that, such annual reimbursement shall not
9 exceed one and one-half percent of the revenues collected by the
10 district in such year.

11 4. Nothing in sections 67.1401 to 67.1571 shall be
12 construed to delegate to any district any sovereign right of
13 municipalities to promote order, safety, health, morals, and
14 general welfare of the public, except those such police powers,
15 if any, expressly delegated pursuant to sections 67.1401 to
16 67.1571.

17 5. The governing body of the municipality establishing the
18 district shall not decrease the level of publicly funded services
19 in the district existing prior to the creation of the district or
20 transfer the financial burden of providing the services to the
21 district unless the services at the same time are decreased
22 throughout the municipality, nor shall the governing body
23 discriminate in the provision of the publicly funded services
24 between areas included in such district and areas not so

1 included.

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

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

1 Shall the (insert name
2 of district) Community Improvement District impose a community
3 improvement districtwide sales and use tax at the maximum rate of
4 (insert amount) for a period of
5 (insert number) years from the date on which such tax is first
6 imposed for the purpose of providing revenue for
7
8 (insert general description of the purpose)?

9 ☐ YES ☐ NO

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

13 3. Within ten days after the qualified voters have approved
14 the imposition of the sales and use tax, the district shall, in
15 accordance with section 32.097, RSMo, notify the director of the
16 department of revenue. The sales and use tax authorized by this
17 section shall become effective on the first day of the second
18 calendar quarter after the director of the department of revenue
19 receives notice of the adoption of such tax.

20 4. The director of the department of revenue shall collect
21 any tax adopted pursuant to this section pursuant to section
22 32.087, RSMo.

23 5. In each district in which a sales and use tax is imposed

1 pursuant to this section, every retailer shall add such
2 additional tax imposed by the district to such retailer's sale
3 price, and when so added such tax shall constitute a part of the
4 purchase price, shall be a debt of the purchaser to the retailer
5 until paid and shall be recoverable at law in the same manner as
6 the purchase price.

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

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

16 8. All revenue received by the district from a sales and
17 use tax imposed pursuant to this section which is designated for
18 a specific purpose shall be deposited into a special trust fund
19 and expended solely for such purpose. Upon the expiration of any
20 sales and use tax adopted pursuant to this section, all funds
21 remaining in the special trust fund shall continue to be used
22 solely for the specific purpose designated in the resolution
23 adopted by the qualified voters. Any funds in such special trust
24 fund which are not needed for current expenditures may be

1 invested by the board of directors pursuant to applicable laws
2 relating to the investment of other district funds.

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

10 67.2500. 1. The governing body of any city, town, or
11 village that is within a first class county with a charter form
12 of government with a population over two hundred fifty thousand
13 that adjoins a first class county with a charter form of
14 government with a population over nine hundred thousand, may
15 establish a theater, cultural arts, and entertainment district in
16 the manner provided in section 67.2505.

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

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

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

23 (2) "Qualified electors", "qualified voters", or "voters",
24 registered voters residing within the district or subdistrict, or

1 proposed district or subdistrict, who have registered to vote
2 pursuant to chapter 115, RSMo, or, if there are no persons
3 eligible to be registered voters residing in the district or
4 subdistrict, proposed district or subdistrict, property owners,
5 including corporations and other entities, that are owners of
6 real property;

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

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

12 67.2505. 1. A district may be created to fund, promote,
13 and provide educational, civic, musical, theatrical, cultural,
14 concerts, lecture series, and related or similar entertainment
15 events or activities, and to fund, promote, plan, design,
16 construct, improve, maintain, and operate public improvements,
17 transportation projects, and related facilities in the district.

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

19 3. The name of a district shall consist of a name chosen by
20 the original petitioners, preceding the words "theater, cultural
21 arts, and entertainment district".

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

24 5. Subdistricts shall be formed for the purpose of voting

1 upon proposals for the creation of the district or subsequent
2 proposed subdistrict, voting upon the question of imposing a
3 proposed sales tax, and for representation on the board of
4 directors, and for no other purpose.

5 6. Whenever the creation of a district is desired, one or
6 more registered voters from each subdistrict of the proposed
7 district, or one or more property owners who collectively own one
8 or more parcels of real estate comprising at least a majority of
9 the land situated in the proposed subdistricts within the
10 proposed district, may file a petition requesting the creation of
11 a district with the governing body of the city, town, or village
12 within which the proposed district is to be established. The
13 petition shall contain the following information:

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

16 (2) The name of the proposed district;

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

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

1 fifteen;

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

3 (6) A general description of the activities that are
4 planned for the district;

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

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

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

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

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

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

22 (1) A description of the boundaries of the proposed
23 district and each subdistrict;

24 (2) The time and place of a hearing to be held to consider

1 establishment of the proposed district;

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

3 (4) The proposed sales tax rate to be voted upon within the
4 subdistricts of the proposed district;

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

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

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

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

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

23 (3) Consider all protests, which determinations shall be
24 final.

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

5 9. Following the hearing, the governing body of any city,
6 town, or village within which the proposed district will be
7 located may order an election on the questions of the district
8 creation and sales tax funding for voter approval and certify the
9 questions to the municipal clerk. The election order shall
10 include the date on which the ballots will be mailed to qualified
11 electors, which shall be not sooner than the eighth Tuesday from
12 the issuance of the order. The election regarding the
13 incorporation of the district and the imposing of the sales tax
14 shall follow the procedure set forth in section 67.2520, and
15 shall be held pursuant to the order and certification by the
16 governing body. Only those subdistricts approving the question
17 of creating the district and imposing the sales tax shall become
18 part of the district.

19 10. If the results of the election conducted in accordance
20 with section 67.2520 show that a majority of the votes cast were
21 in favor of organizing the district and imposing the sales tax,
22 the governing body may establish the proposed district in those
23 subdistricts approving the question of creating the district and
24 imposing the sales tax, by adopting an ordinance to that effect.

1 The ordinance establishing the district shall contain the
2 following:

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

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

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

9 (4) The name of the district;

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

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

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

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

19 11. Any subdistrict that does not approve the creation of
20 the district and imposing the sales tax shall not be a part of
21 the district and the sales tax shall not be imposed until after
22 the district board of directors has submitted another proposal
23 for the inclusion of the area into the district and such proposal
24 and the sales tax proposal are approved by a majority of the

1 qualified voters in the subdistrict voting thereon. Such
2 subsequent elections shall be conducted in accordance with
3 section 67.2520; provided, however, that the district board of
4 directors may place the question of the inclusion of a
5 subdistrict within a district and the question of imposing a
6 sales tax before the voters of a proposed subdistrict, and the
7 municipal clerk, or circuit clerk if the district is formed by
8 the circuit court, shall conduct the election. In subsequent
9 elections, the election judges shall certify the election results
10 to the district board of directors.

11 67.2510. As a complete alternative to the procedure
12 establishing a district set forth in section 67.2505, a circuit
13 court with jurisdiction over any city, town, or village that is
14 within a first class county with a charter form of government
15 with a population over two hundred fifty thousand that adjoins a
16 first class county with a charter form of government with a
17 population over nine hundred thousand, may establish a theater,
18 cultural arts, and entertainment district in the manner provided
19 in section 67.2515.

20 67.2515. 1. Whenever the creation of a theater, cultural
21 arts, and entertainment district is desired, one or more
22 registered voters from each subdistrict of the proposed district,
23 or if there are no registered voters in a subdistrict, one or
24 more property owners who collectively own one or more parcels of

1 real estate comprising at least a majority of the land situated
2 in the proposed subdistricts within the proposed district may
3 file a petition with the circuit court requesting the creation of
4 a theater, cultural arts, and entertainment district. The
5 petition shall contain the following information:

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

8 (2) The name of the proposed district;

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

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

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

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

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

1 district;

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

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

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

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

10 2. The circuit clerk of the county in which the petition is
11 filed pursuant to this section shall present the petition to the
12 judge, who shall thereupon set the petition for hearing not less
13 than thirty days nor more than forty days after the filing. The
14 judge shall cause publication of the notice of the hearing on two
15 separate occasions in at least one newspaper of general
16 circulation in the county where the proposed district is located,
17 with the first publication to occur not more than thirty days
18 before the hearing, and the second publication to occur not more
19 than fifteen days or less than ten days before the hearing. The
20 notice shall recite the following information:

21 (1) A description of the boundaries of the proposed
22 district and each subdistrict;

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

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

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

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

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

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

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

19 4. The court shall hear the case without a jury. If the
20 court determines the petition is defective or the proposed
21 district or its plan of operation is unconstitutional, it shall
22 enter its judgment to that effect and shall refuse to incorporate
23 the district as requested in the pleadings. If the court

1 determines the petition is not legally defective and the proposed
2 district and plan of operation are not unconstitutional, the
3 court shall order an election on the questions of the district
4 creation and sales tax funding for voter approval and certify the
5 questions to the circuit clerk. The election order shall include
6 the date on which the ballots will be mailed to qualified
7 electors, which shall be not sooner than the eighth Tuesday from
8 the issuance of the order. The election regarding the
9 incorporation of the district and the imposing the sales tax
10 shall follow the procedure set forth in section 67.2520, and
11 shall be held pursuant to the order and certification by the
12 circuit judge. Only those subdistricts approving the question of
13 creating the district and imposing the sales tax shall become
14 part of the district.

15 5. If the results of the election conducted in accordance
16 with section 67.2520 show that a majority of the votes cast were
17 in favor of organizing the district and imposing the sales tax,
18 the circuit judge shall establish the proposed district in those
19 subdistricts approving the question of creating the district and
20 imposing the sales tax by issuing an order to that effect. The
21 court shall determine and declare the district organized and
22 incorporated and issue an order that includes the following:

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

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

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

5 (4) The name of the district;

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

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

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

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

15 6. Any subdistrict that does not approve the creation of
16 the district and imposing the sales tax shall not be a part of
17 the district and the sales tax shall not be imposed until after
18 the district board of directors has submitted another proposal
19 for the inclusion of the area into the district and such proposal
20 and the sales tax proposal are approved by a majority of the
21 qualified voters in the subdistrict voting thereon. Such
22 subsequent elections shall be conducted in accordance with
23 section 67.2520; provided, however, that the district board of
24 directors may place the question of the inclusion of a

1 subdistrict within a district and the question of imposing a
2 sales tax in the proposed subdistrict before the voters of a
3 proposed subdistrict, and the circuit clerk shall conduct the
4 subsequent election. In subsequent elections, the election
5 judges shall certify the election results to the district board
6 of directors.

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

12 67.2520. 1. If a governing body or circuit court judge has
13 certified the question regarding the district creation and sales
14 tax funding for voter approval, the municipal clerk in which the
15 district is located, or the circuit clerk if the order and
16 certification has been by a circuit judge, shall conduct the
17 election. The questions shall be submitted to the qualified
18 voters of each subdistrict within the district boundaries who
19 have filed an application pursuant to this section. The
20 municipal clerk, or the circuit clerk if the district is being
21 formed by the circuit court, shall publish notice of the election
22 in at least one newspaper of general circulation in the county
23 where the proposed district is located, with the publication to
24 occur not more than fifteen days but not less than ten days

1 before the date when applications for ballots will be accepted.
2 The notice shall include a description of the district
3 boundaries, the timeframe and manner of applying for a ballot,
4 the questions to be voted upon, and where and when applications
5 for ballots will be accepted. The municipal clerk, or circuit
6 clerk if the district is being formed by the circuit court, shall
7 also send a notice of the election to all registered voters in
8 the proposed district, which shall include the information in the
9 published notice. The costs of printing and publication of the
10 notice, and mailing of the notices to registered voters, shall be
11 paid by the petitioners. If the district is organized pursuant
12 to sections 67.2500 to 67.2530, the petitioners may be reimbursed
13 for such costs out of the revenues received by the district.

14 2. For elections held in subdistricts pursuant to this
15 section, if all the owners of property in a subdistrict joined in
16 the petition for formation of the district, such owners may cast
17 their ballot by unanimous petition approving any measure
18 submitted to them as subdistrict voters pursuant to this section.
19 Each owner shall receive one vote per acre owned. Fractional
20 votes shall be allowed. The petition shall be submitted to the
21 municipal clerk, or the circuit court clerk if the district is
22 being formed by the circuit court, who shall verify the
23 authenticity of all signatures thereon. The filing of a
24 unanimous petition shall constitute an election in the

1 subdistrict under this section and the results of said election
2 shall be entered pursuant to this section.

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

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

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

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

17 (b) If there are no registered voters in a subdistrict, a
18 person, including a corporation or other entity, which owns real
19 property within the subdistrict. Each voter which is not an
20 individual shall determine how to cast its vote as provided for
21 in its articles of incorporation, articles of organization,
22 articles of partnership, bylaws, or other document which sets
23 forth an appropriate mechanism for the determination of the
24 entity's vote. If a voter has no such mechanism, then its vote

1 shall be cast as determined by a majority of the persons who run
2 the day-to-day affairs of the voter. Each property owner shall
3 receive one vote;

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

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

11 (b) An authorized signature; and

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

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

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

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

23 "Shall there be organized in (here specifically
24 describe the proposed district boundaries), within the state of

1 Missouri, a district, to be known as the "..... Theater,
2 Cultural Arts, and Entertainment District" for the purpose of
3 funding, promoting, and providing educational, civic, musical,
4 theatrical, cultural, concerts, lecture series, and related or
5 similar entertainment events or activities, and funding,
6 promoting, planning, designing, constructing, improving,
7 maintaining, and operating public improvements, transportation
8 projects, and related facilities in the district?

9 ☐ YES

☐ NO

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

13 Shall the (name of district) impose a sales tax
14 of (insert rate) to fund, promote, and provide
15 educational, civic, musical, theatrical, cultural, concerts,
16 lecture series, and related or similar entertainment events or
17 activities, and to fund, promote, plan, design, construct,
18 improve, maintain, and operate public improvements,
19 transportation projects, and related facilities in the district?

20 ☐ YES

☐ NO

21 If you are in favor of the question, place an "X" in the box
22 opposite "YES". If you are opposed to the question, place an "X"

1 in the box opposite "NO";

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

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

14 Authorized Signature

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

17 Mailing Address of Voter (if different)

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

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

1 (6) Voted ballots shall be returned to the municipal clerk,
2 or the clerk of the circuit court if the district is being formed
3 by the circuit court, by mail or hand delivery no later than 5:00
4 p.m. on the fourth Tuesday after the date for mailing the
5 ballots. The municipal clerk, or circuit clerk if the district
6 is being formed by the circuit court, shall transmit all voted
7 ballots to a team of judges of not less than four, with an equal
8 number from each of the two major political parties. The judges
9 shall be selected by the city, town, or village, or the circuit
10 clerk, from lists compiled by the county election authority.
11 Upon receipt of the voted ballots the judges shall verify the
12 authenticity of the ballots, canvass the votes, and certify the
13 results. Certification by the election judges shall be final and
14 shall be immediately transmitted to the governing body of the
15 city, town, or village for further action, or the circuit judge
16 for further action if the district is being formed by the circuit
17 court. Any voter who applied for such election may contest the
18 result in the same manner as provided in chapter 115, RSMo.

19 67.2525. 1. Each member of the board of directors shall
20 have the following qualifications:

21 (1) As to those subdistricts in which there are registered
22 voters, a resident registered voter in the subdistrict that he or
23 she represents, or be a property owner or, as to those
24 subdistricts in which there are not registered voters who are

1 residents, a property owner or representative of a property owner
2 in the subdistrict he or she represents;

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

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

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

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

1 shall, unless waived in writing by all property owners in the
2 subdistrict, give notice by causing publication to be made once a
3 week for two consecutive weeks in a newspaper of general
4 circulation in the county, the last publication of which shall be
5 at least ten days before the day of the meeting required by this
6 section, to call a meeting of the owners of real property within
7 the subdistrict at a day and hour specified in a public place in
8 the city, town, or village in which the petition was filed for
9 the purpose of electing members of the board of directors.

10 5. The property owners, when assembled, shall organize by
11 the election of a temporary chairman and secretary of the meeting
12 who shall conduct the election. An election shall be conducted
13 for each subdistrict, with the eligible property owners voting in
14 that subdistrict. At the election, each acre of real property
15 within the subdistrict shall represent one share, and each owner,
16 including corporations and other entities, may have one vote in
17 person or for every acre of real property owned by such person
18 within the subdistrict. Each voter which is not an individual
19 shall determine how to cast its vote as provided for in its
20 articles of incorporation, articles of organization, articles of
21 partnership, bylaws, or other document which sets forth an
22 appropriate mechanism for the determination of the entity's vote.
23 If a voter has no such mechanism, then its vote shall be cast as
24 determined by a majority of the persons who run the day-to-day

1 affairs of the voter. The results of the meeting shall be
2 certified by the temporary chairman and secretary to the
3 municipal clerk if the district is established by a municipality
4 described in this section, or to the circuit clerk if the
5 district is established by a circuit court.

6 6. Successor boards shall be appointed or elected,
7 depending upon the presence or absence of resident registered
8 voters, by the mayor or chairman of a city, town, or village
9 described in this section, or the property owners as set forth
10 above; provided, however, that elections held by the property
11 owners after the initial board is elected shall be certified to
12 the municipal clerk of the city, town, or village where the
13 district is located and the board of directors of the district.

14 7. Should a vacancy occur on the board of directors, the
15 mayor or chairman of the city, town, or village if there are
16 registered voters within the subdistrict, or a majority of the
17 owners of real property in a subdistrict if there are not
18 registered voters in the subdistrict, shall have the authority to
19 appoint or elect, as set forth in this section, an interim
20 director to complete any unexpired term of a director caused by
21 resignation or disqualification.

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

24 (1) The power to fund, promote and provide educational,

1 civic, musical, theatrical, cultural, concerts, lecture series,
2 and related or similar entertainment events or activities, and
3 fund, promote, plan, design, construct, improve, maintain, and
4 operate public improvements, transportation projects, and related
5 facilities within the district;

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

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

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

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

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

19 12. A simple majority of the board shall constitute a
20 quorum. If a quorum exists, a majority of those voting shall
21 have the authority to act in the name of the board, and approve
22 any board resolution.

23 13. At the first meeting, the board, by resolution, shall
24 receive the certification of the election regarding the sales

1 tax, and may impose the sales tax in all subdistricts approving
2 the imposing sales tax. In those subdistricts that approve the
3 sales tax, the sales tax shall become effective on the first day
4 of the first calendar quarter immediately following the action by
5 the district board of directors imposing the tax.

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

12 15. In addition to all other powers granted by sections
13 67.2500 to 67.2530, the district shall have the following general
14 powers:

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

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

19 (3) To enter into contracts, franchises, and agreements
20 with any person or entity, public or private, affecting the
21 affairs of the district, including contracts with any
22 municipality, district, or state, or the United States, and any
23 of their agencies, political subdivisions, or instrumentalities,
24 for the funding, including without limitation, interest rate

1 exchange or swap agreements, planning, development, construction,
2 acquisition, maintenance, or operation of a district facility or
3 to assist in such activity;

4 (4) To acquire, develop, construct, equip, transfer,
5 donate, lease, exchange, mortgage, and encumber real and personal
6 property in furtherance of district purposes;

7 (5) To collect and disburse funds for its activities;

8 (6) To collect taxes and other revenues;

9 (7) To borrow money and incur indebtedness and evidence the
10 same by certificates, notes, bonds, debentures, or refunding of
11 any such obligations for the purpose of paying all or any part of
12 the cost of land, construction, development, or equipping of any
13 facilities or operations of the district;

14 (8) To own or lease real or personal property for use in
15 connection with the exercise of powers pursuant to this
16 subsection;

17 (9) To provide for the election or appointment of officers,
18 including a chairman, treasurer, and secretary. Officers shall
19 not be required to be residents of the district, and one officer
20 may hold more than one office;

21 (10) To hire and retain agents, employees, engineers, and
22 attorneys;

23 (11) To enter into entertainment contracts binding the
24 district and artists, agencies, or performers, management

1 contracts, contracts relating to the booking of entertainment and
2 the sale of tickets, and all other contracts which relate to the
3 purposes of the district;

4 (12) To contract with a local government, a corporation,
5 partnership, or individual regarding funding, promotion,
6 planning, designing, constructing, improving, maintaining, or
7 operating a project or to assist in such activity;

8 (13) To contract for transfer to a city, town, or village
9 such district facilities and improvements free of cost or
10 encumbrance on such terms set forth by contract;

11 (14) To exercise such other powers necessary or convenient
12 for the district to accomplish its purposes which are not
13 inconsistent with its express powers.

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

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

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

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

24 (4) Shall be authorized by resolution of the district, and

1 if issued by the district, shall bear such date or dates, and
2 shall mature at such time or times, but not in excess of forty
3 years, as the resolution shall specify;

4 (5) Shall be in such denomination, bear interest at such
5 rates, be in such form, be issued as current interest bonds,
6 compound interest bonds, variable rate bonds, convertible bonds,
7 or zero coupon bonds, be issued in such manner, be payable in
8 such place or places and subject to redemption as such resolution
9 may provide; and

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

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

15 67.2530. 1. Any note, bond, or other indebtedness of the
16 district may be refunded at any time by the district by issuing
17 refunding bonds in such amount as the district may deem
18 necessary. Such bonds shall be subject to, and shall have the
19 benefit of the foregoing provisions regarding notes, bonds, and
20 other obligations. Without limiting the generality of the
21 foregoing, refunding bonds may include amounts necessary to
22 finance any premium, unpaid interest, and costs of issuance in
23 connection with the refunding bonds. Any such refunding may be

1 effected whether the bonds to be refunded then shall have matured
2 or thereafter shall mature, either by sale of the refunding bonds
3 and the application of the proceeds thereof to the payment of the
4 obligations being refunded or the exchange of the refunding bonds
5 for the obligations being refunded with the consent of the
6 holders of the obligations being refunded.

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

15 3. Any district may by resolution impose a district sales
16 tax of up to one half of one percent on all retail sales made in
17 such district that are subject to taxation pursuant to the
18 provisions of sections 144.010 to 144.525, RSMo. Upon voter
19 approval, and receiving the necessary certifications from the
20 governing body of the municipality in which the district is
21 located, or from the circuit court if the district was formed by
22 the circuit court, the board of directors shall have the power to
23 impose a sales tax at its first meeting, or any meeting
24 thereafter. Voter approval of the question of the imposing sales

1 tax shall be in accordance with section 67.2520 of this section.

2 The sales tax shall become effective in those subdistricts that
3 approve the sales tax on the first day of the first calendar
4 quarter immediately following the passage of a resolution by the
5 board of directors imposing the sales tax.

6 4. In each district in which a sales tax has been imposed
7 in the manner provided by this section, every retailer shall add
8 the tax imposed by the district pursuant to this section to the
9 retailer's sale price, and when so added, such tax shall
10 constitute a part of the price, shall be a debt of the purchaser
11 to the retailer until paid, and shall be recoverable at law in
12 the same manner as the purchase price.

13 5. In order to permit sellers required to collect and
14 report the sales tax authorized by this section to collect the
15 amount required to be reported and remitted, but not to change
16 the requirements of reporting or remitting tax or to serve as a
17 levy of the tax, and in order to avoid fractions of pennies, the
18 district may establish appropriate brackets which shall be used
19 in the district imposing a tax pursuant to this section in lieu
20 of those brackets provided in section 144.285, RSMo.

21 6. All revenue received by a district from the sales tax
22 authorized by this section shall be deposited in a special trust
23 fund and shall be used solely for the purposes of the district.
24 Any funds in such special trust fund which are not needed for the

1 district's current expenditures may be invested by the district
2 board of directors in accordance with applicable laws relating to
3 the investment of other district funds.

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

13 8. The resolution imposing the sales tax pursuant to this
14 section shall impose upon all sellers a tax for the privilege of
15 engaging in the business of selling tangible personal property or
16 rendering taxable services at retail to the extent and in the
17 manner provided in sections 144.010 to 144.525, RSMo, and the
18 rules and regulations of the director of revenue issued pursuant
19 thereto; except that the rate of the tax shall be the rate
20 imposed by the resolution as the sales tax and the tax shall be
21 reported and returned to and collected by the district.

22 9. (1) On and after the effective date of any sales tax
23 imposed pursuant to this section, the district shall perform all
24 functions incident to the administration, collection,

1 enforcement, and operation of the tax. The sales tax imposed
2 pursuant to this section shall be collected and reported upon
3 such forms and under such administrative rules and regulations as
4 may be prescribed by the district.

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

11 (3) The district may contract with the municipality that
12 the district is within for the municipality to collect any
13 revenue received by the district and, after deducting the cost of
14 such collection, but not to exceed one percent of the total
15 amount collected, deposit such revenue in a special trust
16 account. Such revenue and interest may be applied by the
17 municipality to expenses, costs, or debt service of the district
18 at the direction of the district as set forth in a contract
19 between the municipality and the district.

20 10. (1) All applicable provisions contained in sections
21 144.010 to 144.525, RSMo, governing the state sales tax, sections
22 32.085 and 32.087, RSMo, and section 32.057, RSMo, the uniform
23 confidentiality provision, shall apply to the collection of the
24 tax imposed by this section, except as modified in this section.

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

7 (3) The same sales tax permit, exemption certificate, and
8 retail certificate required by sections 144.010 to 144.525, RSMo,
9 for the administration and collection of the state sales tax
10 shall satisfy the requirements of this section, and no additional
11 permit or exemption certificate or retail certificate shall be
12 required; except that the district may prescribe a form of
13 exemption certificate for an exemption from the tax imposed by
14 this section.

15 (4) All discounts allowed the retailer pursuant to the
16 provisions of the state sales tax laws for the collection of and
17 for payment of taxes pursuant to such laws are hereby allowed and
18 made applicable to any taxes collected pursuant to the provisions
19 of this section.

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

24 (6) For the purpose of a sales tax imposed by a resolution

1 pursuant to this section, all retail sales shall be deemed to be
2 consummated at the place of business of the retailer unless the
3 tangible personal property sold is delivered by the retailer or
4 the retailer's agent to an out-of-state destination or to a
5 common carrier for delivery to an out-of-state destination. In
6 the event a retailer has more than one place of business in this
7 state which participates in the sale, the sale shall be deemed to
8 be consummated at the place of business of the retailer where the
9 initial order for the tangible personal property is taken, even
10 though the order must be forwarded elsewhere for acceptance,
11 approval of credit, shipment, or billing. A sale by a retailer's
12 employee shall be deemed to be consummated at the place of
13 business from which the employee works.

14 (7) Subsequent to the initial approval by the voters and
15 implementation of a sales tax in the district, the rate of the
16 sales tax may be increased, but not to exceed a rate of one-half
17 of one percent on retail sales as provided in this subsection.
18 The election shall be conducted in accordance with section
19 67.2520; provided, however, that the district board of directors
20 may place the question of the increase of the sales tax before
21 the voters of the district by resolution, and the municipal clerk
22 of the city, town, or village which originally conducted the
23 incorporation of the district, or the circuit clerk of the court
24 which originally conducted the incorporation of the district,

1 shall conduct the subsequent election. In subsequent elections,
2 the election judges shall certify the election results to the
3 district board of directors. The ballot of submission shall be
4 in substantially the following form:

5 "Shall (name of district) increase the
6 (insert amount) percent district sales tax now
7 in effect to..... (insert amount) in the
8 (name of district)?

9 [] YES [] No

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

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

18 11. (1) There shall not be any election as provided for in
19 this section while the district has any financing or other
20 obligations outstanding.

21 (2) The board, when presented with a petition signed by at
22 least one-third of the registered voters in a district that voted

1 in the last gubernatorial election, or signed by at least
2 two-thirds of property owners of the district, calling for an
3 election to dissolve and repeal the tax shall submit the question
4 to the voters using the same procedure by which the imposing tax
5 was voted. The ballot of submission shall be in substantially
6 the following form:

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

11 [] YES [] NO

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

15 Such subsequent elections for the repeal of the sales tax shall
16 be conducted in accordance with section 67.2520; provided,
17 however, that the district board of directors may place the
18 question of the repeal of the sales tax before the voters of the
19 district, and the municipal clerk of the city, town, or village
20 which originally conducted the incorporation of the district, or
21 the circuit clerk of the court which originally conducted the
22 incorporation of the district, shall conduct the subsequent

1 election. In subsequent elections the election judges shall
2 certify the election results to the district board of directors.

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

9 12. (1) At such time as the board of directors of the
10 district determines that further operation of the district is not
11 in the best interests of the inhabitants of the district, and
12 that the district should dissolve, the board shall submit for a
13 vote in an election held throughout the district the question of
14 whether the district should be abolished. The question shall be
15 submitted in substantially the following form:

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

18 [] YES

[] NO

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

22 (2) The district board shall not propose the question to
23 abolish the district while there are outstanding claims or causes

1 of action pending against the district, while the district
2 liabilities exceed its assets, while indebtedness of the district
3 is outstanding, or while the district is insolvent, in
4 receivership or under the jurisdiction of the bankruptcy court.
5 Prior to submitting the question to abolish the district to a
6 vote of the entire district, the state auditor shall audit the
7 district to determine the financial status of the district, and
8 whether the district may be abolished pursuant to law. The vote
9 on the abolition of the district shall be conducted by the
10 municipal clerk of the city, town, or village in which the
11 district is located. The procedure shall be the same as in
12 section 67.2520, except that the question shall be determined by
13 the qualified voters of the entire district. No individual
14 subdistrict may be abolished, except at such time as the district
15 is abolished.

16 (3) While the district still exists, it shall continue to
17 accrue all revenues to which it is entitled at law.

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

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

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

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

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

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

18 71.620. 1. Hereafter no person following for a livelihood
19 the profession or calling of minister of the gospel, duly
20 accredited Christian Science practitioner, teacher, professor in
21 a college, priest, lawyer, certified public accountant, dentist,
22 chiropractor, optometrist, chiropodist, physician or surgeon in
23 this state shall be taxed or made liable to pay any municipal or
24 other corporation tax or license fee of any description whatever

1 for the privilege of following or carrying on such profession or
2 calling, and, after December 31, 2003, no investment funds
3 service corporation, as defined in section 143.451, RSMo, may be
4 required to pay, or shall be taxed or made liable to pay any
5 municipal or other corporation tax or license fee of any
6 description whatever for the privilege of following or carrying
7 on its business or occupation, in excess of or in an aggregate
8 amount exceeding twenty-five thousand dollars annually, any law,
9 ordinance or charter to the contrary notwithstanding.

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

18 3. Notwithstanding any other provision of law to the
19 contrary, after September 1, 2004, no village with less than one
20 thousand three hundred inhabitants shall impose a business
21 license tax in excess of [ten] fifteen thousand dollars per
22 license.

23 94.270. 1. The mayor and board of aldermen shall have
24 power and authority to regulate and to license and to levy and

1 collect a license tax on auctioneers, druggists, hawkers,
2 peddlers, banks, brokers, pawnbrokers, merchants of all kinds,
3 grocers, confectioners, restaurants, butchers, taverns, hotels,
4 public boardinghouses, billiard and pool tables and other tables,
5 bowling alleys, lumber dealers, real estate agents, loan
6 companies, loan agents, public buildings, public halls, opera
7 houses, concerts, photographers, bill posters, artists, agents,
8 porters, public lecturers, public meetings, circuses and shows,
9 for parades and exhibitions, moving picture shows, horse or
10 cattle dealers, patent right dealers, stockyards, inspectors,
11 gaugers, mercantile agents, gas companies, insurance companies,
12 insurance agents, express companies, and express agents,
13 telegraph companies, light, power and water companies, telephone
14 companies, manufacturing and other corporations or institutions,
15 automobile agencies, and dealers, public garages, automobile
16 repair shops or both combined, dealers in automobile accessories,
17 gasoline filling stations, soft drink stands, ice cream stands,
18 ice cream and soft drink stands combined, soda fountains, street
19 railroad cars, omnibuses, drays, transfer and all other vehicles,
20 traveling and auction stores, plumbers, and all other business,
21 trades and avocations whatsoever, and fix the rate of carriage of
22 persons, drayage and cartage of property; and to license, tax,
23 regulate and suppress ordinaries, money brokers, money changers,
24 intelligence and employment offices and agencies, public

1 masquerades, balls, street exhibitions, dance houses, fortune
2 tellers, pistol galleries, corn doctors, private venereal
3 hospitals, museums, menageries, equestrian performances,
4 horoscopic views, telescopic views, lung testers, muscle
5 developers, magnifying glasses, ten pin alleys, ball alleys,
6 billiard tables, pool tables and other tables, theatrical or
7 other exhibitions, boxing and sparring exhibitions, shows and
8 amusements, tippling houses, and sales of unclaimed goods by
9 express companies or common carriers, auto wrecking shops and
10 junk dealers; to license, tax and regulate hackmen, draymen,
11 omnibus drivers, porters and all others pursuing like
12 occupations, with or without vehicles, and to prescribe their
13 compensation; and to regulate, license and restrain runners for
14 steamboats, cars, and public houses; and to license ferries, and
15 to regulate the same and the landing thereof within the limits of
16 the city, and to license and tax auto liveries, auto drays and
17 jitneys.

18 2. Notwithstanding any other law to the contrary, no city
19 of the fourth classification with more than eight hundred but
20 less than nine hundred inhabitants and located in any county with
21 a charter form of government and with more than one million
22 inhabitants shall levy or collect a license fee on hotels or
23 motels in an amount in excess of twenty-five dollars per room per
24 year. No hotel or motel in such city shall be required to pay a

1 license fee in excess of that amount, and any license fee in such
2 city that exceeds the limitations of this subsection shall
3 automatically be reduced to comply with this subsection.

4 3. Notwithstanding any other law to the contrary, no city
5 of the fourth classification with more than four thousand one
6 hundred but less than four thousand two hundred inhabitants and
7 located in any county with a charter form of government and with
8 more than one million inhabitants shall levy or collect a license
9 fee on hotels or motels in an amount in excess of thirteen
10 dollars per room per year. No hotel or motel in such city shall
11 be required to pay a license fee in excess of that amount, and
12 any license fee in such city that exceeds the limitations of this
13 subsection shall automatically be reduced to comply with this
14 subsection.

15 100.710. As used in sections 100.700 to 100.850, the
16 following terms mean:

17 (1) "Assessment", an amount of up to five percent of the
18 gross wages paid in one year by an eligible industry to all
19 eligible employees in new jobs, or up to ten percent if the
20 economic development project is located within a distressed
21 community as defined in section 135.530, RSMo;

22 (2) "Board", the Missouri development finance board as
23 created by section 100.265;

24 (3) "Certificates", the revenue bonds or notes authorized

1 to be issued by the board pursuant to section 100.840;

2 (4) "Credit", the amount agreed to between the board and an
3 eligible industry, but not to exceed the assessment attributable
4 to the eligible industry's project;

5 (5) "Department", the Missouri department of economic
6 development;

7 (6) "Director", the director of the department of economic
8 development;

9 (7) "Economic development project":

10 (a) The acquisition of any real property by the board, the
11 eligible industry, or its affiliate; or

12 (b) The fee ownership of real property by the eligible
13 industry or its affiliate; and

14 (c) For both paragraphs (a) and (b) of this subdivision,
15 "economic development project" shall also include the development
16 of the real property including construction, installation, or
17 equipping of a project, including fixtures and equipment, and
18 facilities necessary or desirable for improvement of the real
19 property, including surveys; site tests and inspections;
20 subsurface site work; excavation; removal of structures,
21 roadways, cemeteries and other surface obstructions; filling,
22 grading and provision of drainage, storm water retention,
23 installation of utilities such as water, sewer, sewage treatment,
24 gas, electricity, communications and similar facilities; off-site

1 construction of utility extensions to the boundaries of the real
2 property; and the acquisition, installation, or equipping of
3 facilities on the real property, for use and occupancy by the
4 eligible industry or its affiliates;

5 (8) "Eligible employee", a person employed on a full-time
6 basis in a new job at the economic development project averaging
7 at least thirty-five hours per week who was not employed by the
8 eligible industry or a related taxpayer in this state at any time
9 during the twelve-month period immediately prior to being
10 employed at the economic development project. For an essential
11 industry, a person employed on a full-time basis in an existing
12 job at the economic development project averaging at least
13 thirty- five hours per week may be considered an eligible
14 employee for the purposes of the program authorized by sections
15 100.700 to 100.850;

16 (9) "Eligible industry", a business located within the
17 state of Missouri which is engaged in interstate or intrastate
18 commerce for the purpose of manufacturing, processing or
19 assembling products, conducting research and development, or
20 providing services in interstate commerce, office industries, or
21 agricultural processing, but excluding retail, health or
22 professional services. "Eligible industry" does not include a
23 business which closes or substantially reduces its operation at
24 one location in the state and relocates substantially the same

1 operation to another location in the state. This does not
2 prohibit a business from expanding its operations at another
3 location in the state provided that existing operations of a
4 similar nature located within the state are not closed or
5 substantially reduced. This also does not prohibit a business
6 from moving its operations from one location in the state to
7 another location in the state for the purpose of expanding such
8 operation provided that the board determines that such expansion
9 cannot reasonably be accommodated within the municipality in
10 which such business is located, or in the case of a business
11 located in an incorporated area of the county, within the county
12 in which such business is located, after conferring with the
13 chief elected official of such municipality or county and taking
14 into consideration any evidence offered by such municipality or
15 county regarding the ability to accommodate such expansion within
16 such municipality or county. An eligible industry must:

17 (a) Invest a minimum of fifteen million dollars, or ten
18 million dollars for an office industry, in an economic
19 development project; and

20 (b) Create a minimum of one hundred new jobs for eligible
21 employees at the economic development project or a minimum of
22 five hundred jobs if the economic development project is an
23 office industry or a minimum of two hundred new jobs if the
24 economic development project is an office industry located within

1 a distressed community as defined in section 135.530, RSMo, in
2 the case of an approved company for a project for a world
3 headquarters of a business whose primary function is tax return
4 preparation in any home rule city with more than four hundred
5 thousand inhabitants and located in more than one county, create
6 a minimum of one hundred new jobs for eligible employees at the
7 economic development project. An industry that meets the
8 definition of "essential industry" may be considered an eligible
9 industry for the purposes of the program authorized by sections
10 100.700 to 100.850;

11 (10) "Essential industry", a business that otherwise meets
12 the definition of eligible industry except an essential industry
13 shall:

14 (a) Be a targeted industry;

15 (b) Be located in a home rule city with more than
16 twenty-six thousand but less than twenty-seven thousand
17 inhabitants located in any county with a charter form of
18 government and with more than one million inhabitants;

19 (c) Have maintained at least two thousand jobs at the
20 proposed economic development project site each year for a period
21 of four years preceding the year in which application for the
22 program authorized by sections 100.700 to 100.850 is made and
23 during the year in which said application is made;

24 (d) For the duration of the certificates, retain at the

1 proposed economic development project site the level of
2 employment that existed at the site in the taxable year
3 immediately preceding the year in which application for the
4 program authorized by sections 100.700 to 100.850 is made; and

5 (e) Invest a minimum of five hundred million dollars in the
6 economic development project by the end of the third year after
7 the issuance of the certificates under this program;

8 (11) "New job", a job in a new or expanding eligible
9 industry not including jobs of recalled workers, replacement jobs
10 or jobs that formerly existed in the eligible industry in the
11 state. For an essential industry, an existing job may be
12 considered a new job for the purposes of the program authorized
13 by sections 100.700 to 100.850;

14 (12) "Office industry", a regional, national or
15 international headquarters, a telecommunications operation, a
16 computer operation, an insurance company, or a credit card
17 billing and processing center;

18 (13) "Program costs", all necessary and incidental costs of
19 providing program services including payment of the principal of
20 premium, if any, and interest on certificates, including
21 capitalized interest, issued to finance a project, and funding
22 and maintenance of a debt service reserve fund to secure such
23 certificates. Program costs shall include:

24 (a) Obligations incurred for labor and obligations incurred

1 to contractors, subcontractors, builders and materialmen in
2 connection with the acquisition, construction, installation or
3 equipping of an economic development project;

4 (b) The cost of acquiring land or rights in land and any
5 cost incidental thereto, including recording fees;

6 (c) The cost of contract bonds and of insurance of all
7 kinds that may be required or necessary during the course of
8 acquisition, construction, installation or equipping of an
9 economic development project which is not paid by the contractor
10 or contractors or otherwise provided for;

11 (d) All costs of architectural and engineering services,
12 including test borings, surveys, estimates, plans and
13 specifications, preliminary investigations and supervision of
14 construction, as well as the costs for the performance of all the
15 duties required by or consequent upon the acquisition,
16 construction, installation or equipping of an economic
17 development project;

18 (e) All costs which are required to be paid under the terms
19 of any contract or contracts for the acquisition, construction,
20 installation or equipping of an economic development project; and

21 (f) All other costs of a nature comparable to those
22 described in this subdivision;

23 (14) "Program services", administrative expenses of the
24 board, including contracted professional services, and the cost

1 of issuance of certificates;

2 (15) "Targeted industry", an industry or one of a cluster
3 of industries that is identified by the department as critical to
4 the state's economic security and growth and affirmed as such by
5 the joint committee on economic development policy and planning
6 established in section 620.602, RSMo.

7 [100.850. 1. The approved company
8 shall remit to the board a job development
9 assessment fee, not to exceed five percent of
10 the gross wages of each eligible employee
11 whose job was created as a result of the
12 economic development project, or not to
13 exceed ten percent if the economic
14 development project is located within a
15 distressed community as defined in section
16 135.530, RSMo, for the purpose of retiring
17 bonds which fund the economic development
18 project.

19 2. Any approved company remitting an
20 assessment as provided in subsection 1 of
21 this section shall make its payroll books and
22 records available to the board at such
23 reasonable times as the board shall request
24 and shall file with the board documentation
25 respecting the assessment as the board may
26 require.

27 3. Any assessment remitted pursuant to
28 subsection 1 of this section shall cease on
29 the date the bonds are retired.

30 4. Any approved company which has paid
31 an assessment for debt reduction shall be
32 allowed a tax credit equal to the amount of
33 the assessment. The tax credit may be
34 claimed against taxes otherwise imposed by
35 chapters 143 and 148, RSMo, except
36 withholding taxes imposed under the
37 provisions of sections 143.191 to 143.265,
38 RSMo, which were incurred during the tax
39 period in which the assessment was made.

40 5. In no event shall the aggregate
41 amount of tax credits authorized by
42 subsection 4 of this section exceed eleven

1 million dollars annually.

2 6. The director of revenue shall issue
3 a refund to the approved company to the
4 extent that the amount of credits allowed in
5 subsection 4 of this section exceeds the
6 amount of the approved company's income tax.]
7

8 100.850. 1. The approved company shall remit to the board
9 a job development assessment fee, not to exceed five percent of
10 the gross wages of each eligible employee whose job was created
11 as a result of the economic development project, or not to exceed
12 ten percent if the economic development project is located within
13 a distressed community as defined in section 135.530, RSMo, for
14 the purpose of retiring bonds which fund the economic development
15 project.

16 2. Any approved company remitting an assessment as provided
17 in subsection 1 of this section shall make its payroll books and
18 records available to the board at such reasonable times as the
19 board shall request and shall file with the board documentation
20 respecting the assessment as the board may require.

21 3. Any assessment remitted pursuant to subsection 1 of this
22 section shall cease on the date the bonds are retired.

23 4. Any approved company which has paid an assessment for
24 debt reduction shall be allowed a tax credit equal to the amount
25 of the assessment. The tax credit may be claimed against taxes
26 otherwise imposed by chapters 143 and 148, RSMo, except
27 withholding taxes imposed under the provisions of sections
28 143.191 to 143.265, RSMo, which were incurred during the tax

1 period in which the assessment was made.

2 5. In no event shall the aggregate amount of tax credits
3 authorized by subsection 4 of this section exceed eleven million
4 nine hundred fifty thousand dollars annually. Of this amount,
5 nine hundred fifty thousand dollars shall be reserved for an
6 approved project for a world headquarters of a business whose
7 primary function is tax return preparation that is located in any
8 home rule city with more than four hundred thousand inhabitants
9 and located in more than one county.

10 6. The director of revenue shall issue a refund to the
11 approved company to the extent that the amount of credits allowed
12 in subsection 4 of this section exceeds the amount of the
13 approved company's income tax.

14 144.757. 1. Any county or municipality, except
15 municipalities within a county [of the first classification]
16 having a charter form of government with a population in excess
17 of nine hundred thousand may, by a majority vote of its governing
18 body, impose a local use tax if a local sales tax is imposed as
19 defined in section 32.085, RSMo, at a rate equal to the rate of
20 the local sales tax in effect in such county or municipality;
21 provided, however, that no ordinance or order enacted pursuant to
22 sections 144.757 to 144.761 shall be effective unless the
23 governing body of the county or municipality submits to the
24 voters thereof at a municipal, county or state general, primary

1 or special election [prior to August 7, 1996, or after December
2 31, 1996,] a proposal to authorize the governing body of the
3 county or municipality to impose a local use tax pursuant to
4 sections 144.757 to 144.761. Municipalities within a county [of
5 the first classification] having a charter form of government
6 with a population in excess of nine hundred thousand may, upon
7 voter approval received pursuant to paragraph (b) of subdivision
8 (2) of subsection 2 of this section, impose a local use tax at
9 the same rate as the local municipal sales tax with the revenues
10 from all such municipal use taxes to be distributed pursuant to
11 subsection 4 of section 94.890, RSMo. The municipality shall
12 within thirty days of the approval of the use tax imposed
13 pursuant to paragraph (b) of subdivision (2) of subsection 2 of
14 this section select one of the distribution options permitted in
15 subsection 4 of section 94.890, RSMo, for distribution of all
16 municipal use taxes.

17 2. (1) The ballot of submission, except for counties and
18 municipalities described in subdivisions (2) and (3) of this
19 subsection, shall contain substantially the following language:

20 Shall the (county or municipality's name)
21 impose a local use tax at the same rate as the total local sales
22 tax rate, currently (insert percent), provided that if
23 the local sales tax rate is reduced or raised by voter approval,
24 the local use tax rate shall also be reduced or raised by the

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

4 [] YES [] NO

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

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

12 For the purposes of [preventing neighborhood decline,
13 demolishing old deteriorating and vacant buildings,
14 rehabilitating historic structures, cleaning polluted sites,
15 promoting reinvestment in neighborhoods by creating the (name of
16 county) Community Comeback Program; and for the purposes of]
17 economic development and enhancing local government services[;],
18 shall the county [governing body] be authorized to collect a
19 local use tax equal to the total of the existing county sales tax
20 rate of (insert tax rate), provided that if the county sales tax
21 is repealed, reduced or raised by voter approval, the local use
22 tax rate shall also be repealed, reduced or raised by the same
23 voter action? [The Community Comeback Program] Fifty percent of
24 the revenue shall be used for economic development, including

1 retention, creation, and attraction of better paying jobs, and
2 fifty percent shall be used for enhancing local government
3 services. The county shall be required to [submit] make
4 available to the public [a] an audited comprehensive financial
5 report detailing the management and use of economic development
6 funds each year.

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

12 [] YES [] NO

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

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

20 Shall the municipality be authorized to impose a local use
21 tax at the same rate as the local sales tax by a vote of the
22 governing body, provided that if any local sales tax is repealed,
23 reduced or raised by voter approval, the respective local use tax
24 shall also be repealed, reduced or raised by the same action? A

1 use tax return shall not be required to be filed by persons whose
2 purchases from out-of-state vendors do not in total exceed two
3 thousand dollars in any calendar year.

4 ☐ YES ☐ NO

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

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

10 Shall the (city name) impose a local use tax
11 at the same rate as the local sales tax, currently at a rate of
12 (insert percent) which includes the capital improvements
13 sales tax and the transportation tax, provided that if any local
14 sales tax is repealed, reduced or raised by voter approval, the
15 respective local use tax shall also be repealed, reduced or
16 raised by the same action? A use tax return shall not be
17 required to be filed by persons whose purchases from out-of-
18 state vendors do not in total exceed two thousand dollars in any
19 calendar year.

20 ☐ YES ☐ NO

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

24 (4) If any of such ballots are submitted on August 6, 1996,

1 and if a majority of the votes cast on the proposal by the
2 qualified voters voting thereon are in favor of the proposal,
3 then the ordinance or order and any amendments thereto shall be
4 in effect October 1, 1996, provided the director of revenue
5 receives notice of adoption of the local use tax on or before
6 August 16, 1996. If any of such ballots are submitted after
7 December 31, 1996, and if a majority of the votes cast on the
8 proposal by the qualified voters voting thereon are in favor of
9 the proposal, then the ordinance or order and any amendments
10 thereto shall be in effect on the first day of the calendar
11 quarter which begins at least forty-five days after the director
12 of revenue receives notice of adoption of the local use tax. If
13 a majority of the votes cast by the qualified voters voting are
14 opposed to the proposal, then the governing body of the county or
15 municipality shall have no power to impose the local use tax as
16 herein authorized unless and until the governing body of the
17 county or municipality shall again have submitted another
18 proposal to authorize the governing body of the county or
19 municipality to impose the local use tax [pursuant to sections
20 144.757 to 144.761] and such proposal is approved by a majority
21 of the qualified voters voting thereon.

22 3. The local use tax may be imposed at the same rate as the
23 local sales tax then currently in effect in the county or
24 municipality upon all transactions which are subject to the taxes

1 imposed pursuant to sections 144.600 to 144.745 within the county
2 or municipality adopting such tax; provided, however, that if any
3 local sales tax is repealed or the rate thereof is reduced or
4 raised by voter approval, the local use tax rate shall also be
5 deemed to be repealed, reduced or raised by the same action
6 repealing, reducing or raising the local sales tax.

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

14 144.759. 1. All local use taxes collected by the director
15 of revenue pursuant to sections 144.757 to 144.761 on behalf of
16 any county or municipality, less one percent for cost of
17 collection, which shall be deposited in the state's general
18 revenue fund after payment of premiums for surety bonds as
19 provided in section 32.087, RSMo, shall be deposited with the
20 state treasurer in a local use tax trust fund, which fund shall
21 be separate and apart from the local sales tax trust funds. The
22 moneys in such local use tax trust fund shall not be deemed to be
23 state funds and shall not be commingled with any funds of the
24 state. The director of revenue shall keep accurate records of

1 the amount of money in the trust fund which was collected in each
2 county or municipality imposing a local use tax, and the records
3 shall be open to the inspection of officers of the county or
4 municipality and to the public. No later than the tenth day of
5 each month, the director of revenue shall distribute all moneys
6 deposited in the trust fund during the preceding month, except as
7 provided in subsection 2 of this section, to the county or
8 municipality treasurer, or such other officer as may be
9 designated by the county or municipality ordinance or order, of
10 each county or municipality imposing the tax authorized by
11 sections 144.757 to 144.761, the sum due the county or
12 municipality as certified by the director of revenue.

13 2. The director of revenue shall distribute all moneys
14 which would be due any county [of the first classification]
15 having a charter form of government and having a population of
16 nine hundred thousand or more to the county treasurer or such
17 other officer as may be designated by county ordinance, who shall
18 distribute such moneys as follows: the portion of the use tax
19 imposed by the county which equals one-half the rate of sales tax
20 in effect for such county shall be disbursed to the county
21 [community comeback trust authorized pursuant to sections 67.478
22 to 67.493, RSMo] treasurer for expenditure for economic
23 development purposes, as defined in this section, subject to any
24 qualifications and regulations adopted by ordinance of the

1 county. Such ordinance shall require an audited comprehensive
2 financial report detailing the management and use of economic
3 development funds each year. Such ordinance shall also require
4 that the county and the municipal league of the county jointly
5 prepare an economic development strategy to guide expenditures of
6 funds and conduct an annual review of the strategy. The
7 treasurer or such other officer as may be designated by county
8 ordinance shall distribute one-third of the balance to the county
9 and to each city, town and village in group B according to
10 section 66.620, RSMo, as modified by this section, a portion of
11 the two-thirds remainder of such balance equal to the percentage
12 ratio that the population of each such city, town or village
13 bears to the total population of all such group B cities, towns
14 and villages. For the purposes of this subsection, population
15 shall be determined by the last federal decennial census or the
16 latest census that determines the total population of the county
17 and all political subdivisions therein. For the purposes of this
18 subsection, each city, town or village in group A according to
19 section 66.620, RSMo, but whose per capita sales tax receipts
20 during the preceding calendar year pursuant to sections 66.600 to
21 66.630, RSMo, were less than the per capita countywide average of
22 all sales tax receipts during the preceding calendar year, shall
23 be treated as a group B city, town or village until the per
24 capita amount distributed to such city, town or village equals

1 the difference between the per capita sales tax receipts during
2 the preceding calendar year and the per capita countywide average
3 of all sales tax receipts during the preceding calendar year.

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

1 4. Except as modified in sections 144.757 to 144.761, all
2 provisions of sections 32.085 and 32.087, RSMo, applicable to the
3 local sales tax, except for subsection 12 of section 32.087,
4 RSMo, and all provisions of sections 144.600 to 144.745 shall
5 apply to the tax imposed pursuant to sections 144.757 to 144.761,
6 and the director of revenue shall perform all functions incident
7 to the administration, collection, enforcement, and operation of
8 the tax.

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

10 (1) Expenditures for infrastructure and sites for business
11 development or for public infrastructure projects;

12 (2) Purchase, assembly, clearance, demolition,
13 environmental remediation, planning, redesign, reconstruction,
14 rehabilitation, construction, modification or expansion of land,
15 structures and facilities, public or private, either in
16 connection with a reinvestment project in areas with underused,
17 derelict, economically challenged, or environmentally troubled
18 sites, or in connection with business attraction, retention,
19 creation, or expansion;

20 (3) Expenditures related to business district activities
21 such as facade improvements, landscaping, street lighting,
22 sidewalk construction, trash receptacles, park benches, and other
23 public improvements;

24 (4) Expenditures for the provision of workforce training

1 and educational support in connection with job creation,
2 retention, attraction, and expansion;

3 (5) Development and operation of business incubator
4 facilities, and related entrepreneurship support programs;

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

7 (7) Expenditures for business development activities
8 including attraction, creation, retention, and expansion; and

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

12 644.032. 1. The governing body of any municipality or
13 county may impose, by ordinance or order, a sales tax in an
14 amount not to exceed one-half of one percent on all retail sales
15 made in such municipality or county which are subject to taxation
16 under the provisions of sections 144.010 to 144.525, RSMo. The
17 tax authorized by this section and section 644.033 shall be in
18 addition to any and all other sales taxes allowed by law, except
19 that no ordinance or order imposing a sales tax under the
20 provisions of this section and section 644.033 shall be effective
21 unless the governing body of the municipality or county submits
22 to the voters of the municipality or county, at a municipal,
23 county or state general, primary or special election, a proposal
24 to authorize the governing body of the municipality or county to

1 impose a tax, provided, that the tax authorized by this section
2 shall not be imposed on the sales of food, as defined in section
3 144.014, RSMo, when imposed by any county with a charter form of
4 government and with more than one million inhabitants.

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

7 Shall the municipality (county) of impose a
8 sales tax of (insert amount) for the purpose of
9 providing funding for (insert either storm water
10 control, or local parks, or storm water control and local parks)
11 for the municipality (county)?

12 [] YES [] NO

13 If a majority of the votes cast on the proposal by the qualified
14 voters voting thereon are in favor of the proposal, then the
15 ordinance or order and any amendments thereto shall be in effect
16 on the first day of the second quarter after the director of
17 revenue receives notice of adoption of the tax. If a majority of
18 the votes cast by the qualified voters voting are opposed to the
19 proposal, then the governing body of the municipality or county
20 shall not impose the sales tax authorized in this section and
21 section 644.033 until the governing body of the municipality or
22 county resubmits another proposal to authorize the governing body
23 of the municipality or county to impose the sales tax authorized

1 by this section and section 644.033 and such proposal is approved
2 by a majority of the qualified voters voting thereon; however, in
3 no event shall a proposal pursuant to this section and section
4 644.033 be submitted to the voters sooner than twelve months from
5 the date of the last proposal pursuant to this section and
6 section 644.033.

7 3. All revenue received by a municipality or county from
8 the tax authorized under the provisions of this section and
9 section 644.033 shall be deposited in a special trust fund and
10 shall be used to provide funding for storm water control or for
11 local parks, or both, within such municipality or county,
12 provided that such revenue may be used for local parks outside
13 such municipality or county if the municipality or county is
14 engaged in a cooperative agreement pursuant to section 70.220,
15 RSMo.

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

20 [67.478. Sections 144.757 to 144.761,
21 RSMo, and sections 67.478 to 67.493 shall be
22 known and may be cited as the "Community
23 Comeback Act".]

24 [67.481. As used in sections 144.757 to
25 144.761, RSMo, and sections 67.478 to 67.493,
26 the following terms mean:

27 (1) "Community comeback plan" and
28 "plan", a comprehensive countywide plan

1 adopted by the community comeback trust board
2 and the governing body of the county that
3 identifies potential areas for reinvestment,
4 projects and strategies to promote
5 neighborhood reinvestment throughout the
6 county, and that clearly identifies on a map
7 the priority comeback communities. The plan
8 shall be a five-year strategic and operating
9 plan, complete with goals, objectives,
10 targets and mechanisms or methods of
11 measuring accomplishments, revised annually;
12 (2) "Community comeback program",
13 "community comeback trust" and "trust", a
14 fund held in the treasury of the county which
15 shall be the repository for all taxes and
16 other moneys raised pursuant to sections
17 144.757 to 144.761, RSMo, and sections 67.478
18 to 67.493, and authorized by the governing
19 body of the county for the purposes of
20 promoting neighborhood reinvestment;
21 (3) "Community comeback program board",
22 "community comeback trust board" and "board",
23 the entity established pursuant to sections
24 67.478 to 67.493 that is responsible for
25 administering the comeback community trust;
26 (4) "Community comeback trust citizen
27 advisory committee" and "advisory committee",
28 an eleven-member committee established
29 pursuant to sections 67.478 to 67.493 that is
30 responsible for advising the community
31 comeback fund board on the best methods of
32 promoting neighborhood reinvestment;
33 (5) "Eligible expenses", costs
34 qualified for funding through the community
35 comeback trust which are:
36 (a) Incurred for the purchase,
37 assembly, clearance, demolition and
38 environmental remediation of land, structures
39 and facilities, public or private, either as
40 part of a neighborhood reinvestment project
41 or to prepare sites for future use in areas
42 with underutilized, derelict, economically
43 challenged or environmentally troubled sites;
44 (b) Related to planning, redesign,
45 clearance, reconstruction, structure
46 rehabilitation, site remediation,
47 construction, modification, expansion,
48 remodeling, structural alteration,

1 replacement or renovation of any structure in
2 a priority comeback community;

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

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

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

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

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

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

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

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

1 with governing boards appointed by the chief
2 elected official;

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

8 (10) "Priority comeback project", a
9 funding proposal submitted to a community
10 comeback trust by a petitioner whose area is
11 substantially within a priority comeback
12 community;

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

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

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

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

35 [67.484. 1. A community comeback trust
36 may be created, incorporated and managed
37 pursuant to this section by any county of the
38 first classification with a charter form of
39 government and a population of at least nine
40 hundred thousand inhabitants according to the
41 last decennial census, and may exercise the
42 powers given to such trust pursuant to
43 sections 67.478 to 67.493. A trust may sue
44 and be sued, issue general revenue bonds and
45 receive county use tax revenue pursuant to
46 the limitations of this section. A trust
47 shall have as its primary duties the

1 prevention of neighborhood decline, the
2 demolition of old deteriorating and vacant
3 buildings, rehabilitating historic
4 structures, the cleaning of polluted sites
5 and the promotion of neighborhood
6 reinvestment where such investment is
7 essential to reverse or stabilize a stagnant
8 or declining pattern in household income,
9 assessed values, occupancies and related
10 characteristics.

11 2. The governing body of the county is
12 hereby authorized to impose by ordinance a
13 local use tax pursuant to sections 144.757 to
14 144.761, RSMo, for the purpose of funding the
15 creation, operation and maintenance of a
16 community comeback trust, as well as to
17 provide revenue to the county and
18 municipalities authorized to receive moneys
19 generated by said tax pursuant to section
20 144.759, RSMo. The governing body of the
21 county enacting such an ordinance shall
22 submit to the voters of such county a
23 proposal to approve its ordinance imposing
24 the tax. Such ordinance shall become
25 effective only after the majority of the
26 voters voting on such ordinance approve such
27 ordinance. The question shall be submitted
28 to the voters in the county pursuant to
29 section 144.757, RSMo.

30 3. (1) The community comeback trust
31 board shall be composed of seven members as
32 provided in this subsection. No member shall
33 be an elected official, employee or
34 contractor of the county or any municipality
35 within the county or of any organization
36 representing the county or any municipality
37 within the county. Board members shall be
38 citizens of the United States and shall
39 reside within the county. No two members of
40 the board shall be residents of the same
41 county council district of such county. No
42 member shall receive compensation for
43 performance of board duties. No member shall
44 be financially interested directly or
45 indirectly in any contract entered into by
46 the trust or by any petitioner. In the event
47 that any property owned by a board member or
48 the immediate family member of such board

1 member is located in a priority comeback
2 community, the member shall disclose such
3 information to the board and abstain from any
4 formal or informal actions regarding any
5 project in that neighborhood.

6 (2) The chief elected official of any
7 municipality wholly within the county and any
8 member of the governing body of the county
9 shall nominate individuals to serve on the
10 board by providing a list of nominees to the
11 county executive who shall appoint the
12 members. Of the total members, at least four
13 shall be residents of municipalities within
14 the county and at least one shall have each
15 of the following professions: a professional
16 architect or engineer; an urban planner or
17 design professional; a developer or builder;
18 and an accountant or an attorney.

19 (3) The seat of a member shall be
20 automatically vacated when the member changes
21 his or her residence so as to no longer
22 conform to the terms of the requirements of
23 the member's appointment. The board shall
24 promptly notify the county executive of such
25 a change of residence, the pending expiration
26 of any member's term, any member's need to
27 vacate his or her seat or any vacancy on the
28 board. A member whose term has expired shall
29 continue to serve until the successor is
30 appointed and qualified.

31 (4) Upon the passage of an ordinance by
32 the governing body of the county establishing
33 the community comeback trust, the governing
34 body of the county shall, within ten days,
35 send by United States mail written notice of
36 the passage of the ordinance to the chief
37 elected officials of each municipality wholly
38 in the county.

39 (5) Each of the nominating authorities
40 described in subdivision (2) of this
41 subsection shall, within forty-five days of
42 the passage of the ordinance establishing the
43 board or within fourteen days of being
44 notified of a board vacancy by the county
45 executive, submit its list of nominees to the
46 county executive. The county executive shall
47 appoint members within sixty days of the
48 passage of the ordinance or within thirty

1 days of being notified by the board of a
2 vacancy on the board. If a list of nominees
3 is not submitted by the time specified, the
4 county executive shall appoint the members
5 using the criteria set forth in this section.

6 (6) At the first meeting of the board
7 appointed after the effective date of the
8 ordinance, the members shall choose by lot
9 the length of their terms. Three shall serve
10 for one year, two for two years, and two for
11 three years. All succeeding members shall
12 serve terms of three years. Terms shall end
13 on December thirty-first of the respective
14 year. No member shall serve more than two
15 consecutive full terms. Full terms shall
16 include any term longer than two years.

17 4. The board, its employees and
18 subcontractors shall be subject to the
19 regulation of conflicts of interest as
20 defined in sections 105.450 to 105.498, RSMo,
21 and to the requirements for open meetings and
22 records pursuant to chapter 610, RSMo. The
23 board shall enact and adopt all rules,
24 regulations and procedures that are
25 reasonably necessary to achieve the
26 objectives of sections 67.478 to 67.493, and
27 not inconsistent therewith, no sooner than
28 twenty-seven calendar days after notifying
29 all municipalities and the county of the
30 proposed rule, regulation or procedure
31 enactment or change. Notice may be given by
32 ordinary mail, by electronic mail or by
33 publishing in at least one newspaper of
34 general circulation qualified to publish
35 legal notices. No new or amended rule,
36 regulation or procedure shall apply
37 retroactively to any proposal pending before
38 the trust without the agreement of the
39 petitioner. The board shall have the
40 exclusive control of the expenditures of all
41 money collected to the credit of the trust,
42 subject to annual appropriations by the
43 governing body of the county. The county
44 government shall provide the trust staff. No
45 more than five percent of the trust's annual
46 budget shall be used for the trust's annual
47 administrative expenses.

48 5. The trust is authorized to issue

1 bonds, notes or other obligations for any
2 proposal, and to refund such bonds, notes or
3 obligations, as provided in subsection 3 of
4 this section; and to receive and liquidate
5 property, both real and personal, or money
6 which has been granted, donated, devised or
7 bequeathed to the district. The trust shall
8 not have any power of eminent domain.

9 6. (1) Bonds issued pursuant to this
10 section shall be issued pursuant to a
11 resolution adopted by five-sevenths of the
12 board which shall set out the estimated cost
13 to the trust of the proposed improvements,
14 and shall further set out the amount of the
15 bonds to be issued, their purpose or
16 purposes, their date or dates, denomination
17 or denominations, rate or rates of interest,
18 time or times of payment, both of principal
19 and of interest, place or places of payment
20 and all other details in connection with such
21 bonds. Any such bonds may be subject to such
22 provision for redemption prior to maturity,
23 with or without premium, and at such times
24 and upon such conditions as may be provided
25 by the resolution.

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

37 (3) Such bonds may be payable to the
38 bearer, may be registered or coupon bonds,
39 and, if payable to bearer, may contain such
40 registration provisions as to either
41 principal and interest, or principal only, as
42 may be provided in the resolution authorizing
43 such bonds, which resolution may also provide
44 for the exchange of registered and coupon
45 bonds. Such bonds and any coupons attached
46 thereto shall be signed in such manner and by
47 such officers of the district as may be
48 provided by the resolution authorizing the

1 bonds. The trust may provide for the
2 replacement of any bond which has become
3 mutilated, destroyed or lost.

4 (4) Bonds issued by the trust shall be
5 payable as to principal, interest and
6 redemption premium, if any, out of all or any
7 part of the trust fund, including revenues
8 derived from use taxes. Neither the board
9 members nor any person executing the bonds
10 shall be personally liable on such bonds by
11 reason of the issuance of such bonds. Bonds
12 issued pursuant to this section shall not
13 constitute a debt, liability or obligation of
14 this state, or any political subdivision of
15 this state, nor shall any such obligations be
16 a pledge of the faith and credit of this
17 state, but shall be payable solely from the
18 revenues and assets held by the trust. The
19 issuance of bonds pursuant to this section
20 shall not directly, indirectly or
21 contingently obligate this state or any
22 political subdivision of this state to levy
23 any form of taxation for such bonds or to
24 make any appropriation for their payment.
25 Each obligation or bond issued pursuant to
26 this section shall contain on its face a
27 statement to the effect that the trust shall
28 not be obligated to pay such bond nor
29 interest on such bond except from the
30 revenues received by the trust or assets of
31 the trust lawfully pledged for such trust,
32 and that neither the faith or credit nor the
33 taxing power of this state or of any
34 political subdivision of this state is
35 pledged to the payment of the principal of or
36 the interest on such obligation or bond. The
37 proceeds of such bonds shall be disbursed in
38 such manner and pursuant to such restrictions
39 as the trust may provide in the resolution
40 authorizing the issuance of such bonds.

41 (5) The trust may issue negotiable
42 refunding bonds for the purpose of refunding,
43 extending or unifying the whole or any part
44 of such bonds then outstanding, or any bonds,
45 notes or other obligations issued by any
46 other public agency, public body or political
47 subdivision in connection with any facilities
48 or land to be acquired, leased or subleased

1 by the trust, which refunding bonds shall not
2 exceed the amount necessary to refund the
3 principal of the outstanding bonds to be
4 refunded and the accrued interest on such
5 bonds to the date of such refunding, together
6 with any redemption premium, amounts
7 necessary to establish reserve and escrow
8 funds and all costs and expenses incurred in
9 connection with the refunding. The board
10 shall provide for the payment of interest and
11 principal of such refunding bonds in the same
12 manner as was provided for the payment of
13 interest and principal of the bonds refunded.

14 (6) In the event that any of the
15 members or officers of the trust whose names
16 appear on any bonds or coupons shall cease to
17 be on the board or cease to be an officer
18 before the delivery of such bonds, such
19 signatures shall remain valid and sufficient
20 for all purposes, the same as if such board
21 members or officers had remained in office
22 until such delivery.

23 (7) The trust is hereby declared to be
24 performing a public function and bonds of the
25 trust are declared to be issued for an
26 essential public and governmental purpose,
27 and, accordingly, interest on such bonds and
28 income from such bonds shall be exempt from
29 income taxation by this state. All purchases
30 in excess of ten thousand dollars shall be
31 made pursuant to the lowest and best bid
32 standard as provided in section 34.040, RSMo,
33 or pursuant to the lowest and best proposal
34 standard as provided in section 34.042, RSMo.
35 The board of the trust shall have the same
36 discretion, powers and duties as the
37 commissioner of administration has in
38 sections 34.040 and 34.042, RSMo.]

39 [67.487. 1. Within fourteen days of
40 the first meeting of the first board
41 appointed following the effective date of the
42 ordinance, the board shall notify by mail the
43 chief elected officials of all municipalities
44 wholly within the county, the chief elected
45 official of the county and all the members of
46 the governing body of the county of the
47 requirement to conduct a planning process and

1 adopt a community comeback plan.
2 2. The board shall solicit full
3 citizen, county and municipal involvement in
4 developing the plan. The board shall conduct
5 public hearings throughout the county to seek
6 input regarding the plan, and may convene
7 meetings with the appropriate staff of the
8 county and municipalities in order to seek
9 input and to coordinate the logistics of
10 producing the plan. A copy of the plan shall
11 be sent to the chief elected official of
12 every municipality wholly within the county,
13 the chief elected official of the county and
14 each member of the governing body of the
15 county.
16 3. The board and the governing body of
17 the county shall annually revise and adopt a
18 plan.
19 4. Each plan shall include a map of the
20 county, as well as a text enumerating the
21 efforts expected each year in the various
22 subregions of the county. Each plan shall
23 address the factors that are causing or are
24 likely to cause one or more of the following:
25 (1) Assessed values below the county
26 average;
27 (2) Median household incomes below the
28 county median;
29 (3) An unemployment rate above the
30 county average;
31 (4) A reduction in the number of jobs
32 with an emphasis upon those jobs paying
33 average or above-average salaries;
34 (5) Failure to keep pace with the
35 average growth rate in home values in the
36 metropolitan area or county; and
37 (6) A high vacancy rate among
38 residential, commercial and industrial
39 properties.
40 5. Each plan shall include an analysis
41 of the condition of the housing stock in the
42 various subregions of the county, a market
43 analysis of the home-buying market with a
44 focus on the impediments to attracting home
45 buyers to those subregions and an analysis of
46 the physical infrastructure needs that
47 prevent economic growth.
48 6. The board may consider the following

1 factors when determining the appropriate
2 areas and strategies for investment:

3 (1) Buildings that are unsafe or
4 unhealthy for occupancy due to code
5 violations, dilapidation, defective design,
6 faulty utilities or any other negative
7 conditions;

8 (2) Factors that prevent or
9 substantially hinder the economically viable
10 use of buildings or lots, such as substandard
11 design, inadequate size, lack of parking or
12 any other conditions;

13 (3) Incompatible uses that prevent
14 economic development;

15 (4) Subdivided lots of irregular form
16 and shape and inadequate size for proper
17 usefulness that have multiple ownership;

18 (5) Depreciated or stagnant property
19 values, including properties that contain
20 hazardous wastes;

21 (6) Abnormally high business vacancies,
22 abnormally low lease rates, high turnover
23 rates, abandoned buildings, or excessive
24 vacant lots within an area developed for
25 urban use and served by utilities;

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

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

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

41 8. The board shall produce an annual
42 report focusing on the accomplishments of the
43 trust relative to the goals set forth in the
44 plan, the goals for the next year and the
45 challenges facing the trust. The annual
46 report shall be given to the chief elected
47 officials of all the municipalities wholly
48 within the county, the chief elected official

1 of the county, the members of the governing
2 board of the county and the public libraries
3 within the county, and shall be posted on the
4 county Internet web site.

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

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

28 11. (1) The board shall establish an
29 eleven-member advisory committee that shall
30 meet four times each year and shall advise
31 petitioners, staff and the board. The
32 advisory committee members shall be appointed
33 by the county executive. At least six of the
34 advisory committee's members shall be
35 nominated by the municipal league within the
36 county and at least three shall be nominated
37 by the members of the governing body of the
38 county. No advisory committee member shall
39 receive compensation for performance of
40 duties as a committee member.

41 (2) At least one of the advisory
42 committee members shall be a university
43 professor well-versed in regional development
44 issues. At least two of the advisory
45 committee members shall be municipal
46 officials from communities that have
47 undertaken redevelopment programs as part of
48 larger planning efforts. At least one of the

1 advisory committee members shall be an
2 attorney with experience in redevelopment
3 activities. At least two of the advisory
4 committee members shall be residents of
5 priority comeback communities who have been
6 active in advocating effective redevelopment
7 policies. At least one of the advisory
8 committee members shall be a private
9 professional familiar with the factors
10 influencing business location decisions. At
11 least one of the advisory committee members
12 shall be an individual familiar with
13 education and training practices and
14 workforce needs, with an understanding of how
15 labor availability impacts business location
16 decisions. At least one of the advisory
17 committee members shall be a planner from the
18 private sector knowledgeable in the area of
19 strategic planning and the principles of
20 multiyear rolling plans.

21 (3) The advisory committee shall
22 promptly notify the county executive of the
23 pending expiration of any member's term or
24 any vacancy on the advisory committee. A
25 member whose term has expired shall continue
26 to serve until his or her successor is
27 appointed and qualified.

28 (4) The board shall establish the
29 advisory committee by resolution at the
30 board's first meeting. The board shall,
31 within ten days of the passage of the
32 resolution establishing the advisory
33 committee, send by United States mail written
34 notice of the passage of the resolution to
35 the county's municipal league and the members
36 of the governing body of the county. The
37 municipal league and the members of the
38 governing board of the county shall, within
39 forty-five days of the passage of the
40 resolution establishing the advisory
41 committee or within fourteen days of being
42 notified of a vacancy by the county
43 executive, submit its list of nominees to the
44 county executive. The county executive shall
45 appoint members within sixty days of the
46 passage of the resolution or within thirty
47 days of being notified by the committee of a
48 vacancy on the advisory committee. If a list

1 of nominees is not submitted by the time
2 specified, the county executive shall appoint
3 the members using the criteria set forth in
4 this section before the sixtieth day from the
5 passage of the resolution or before the
6 thirtieth day from being notified of a
7 vacancy on the existing advisory committee.

8 (5) At the advisory committee's first
9 meeting, the members shall choose by lot the
10 length of their terms. Two shall serve for
11 one year, three for two years, three for
12 three years and three for four years. All
13 succeeding committee members shall serve for
14 four years. Terms shall end on December
15 thirty-first of the respective year.

16 (6) The committee members shall be
17 subject to the regulation of conflicts of
18 interest as defined in sections 105.450 to
19 105.498, RSMo, and to the requirements for
20 open meetings and records pursuant to chapter
21 610, RSMo.]

22 [67.490. 1. The board shall in a
23 timely manner adopt rules setting forth basic
24 guidelines for acceptance and evaluation of
25 petitions, including a common understandable
26 format, as well as appropriate supporting
27 material, maps, plans and data. The board
28 shall begin to accept petitions one month
29 after the adoption of the plan by the
30 governing body of the county pursuant to
31 section 67.487. The board shall review all
32 petitions submitted by any petitioner.
33 Review shall begin no later than thirty days
34 after submission of the petition to the
35 commission. In order to qualify as a
36 proposal, a petition shall address the
37 criteria set forth in subsection 4 of this
38 section. For the purposes of this
39 subsection, the term "pending" means any
40 proposal submitted to the board which has not
41 yet been approved by the board.

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

47 3. The board shall hold a public

1 hearing concerning the petition, which may be
2 on the same day as a scheduled meeting of the
3 board.

4 4. (1) In reviewing any petition for
5 funding, the board shall first determine if
6 funds are sought for eligible expenses for a
7 neighborhood reinvestment project. If the
8 petition seeks such funds, the board shall
9 certify such petition as a proposal subject
10 to further review unless the board finds that
11 the petition seeks funds for expenses that do
12 not qualify as eligible expenses, or seeks
13 funds for an endeavor other than a
14 neighborhood reinvestment project. If the
15 board finds that funds are sought for
16 ineligible expenses or for an ineligible
17 endeavor, the board need not take any further
18 action and shall notify the petitioner in
19 writing of all deficiencies that prevent the
20 petition from being a proposal. If the board
21 determines that there is a minor error or
22 discrepancy in a petition, the board, with
23 the petitioner's concurrence, may make such
24 changes to the petition as are necessary to
25 rectify the error that prevents the petition
26 from being certified as a proposal subject to
27 further review. Within six months of
28 certification of a petition as a proposal,
29 the board shall issue a finding approving or
30 disapproving such proposal. In disapproving
31 any proposal, the board shall issue a
32 document indicating the reasons that the
33 proposal was disapproved.

34 (2) If the board determines that a
35 proposal is a priority comeback project
36 consistent with the strategies and priorities
37 set forth in the community comeback plan and
38 that the project is well-planned, realistic,
39 creative, resourceful, benefits the local
40 community and is cost-effective, then the
41 board shall award funding. If the board
42 determines that a proposal is a priority
43 comeback project, but is inconsistent with
44 the strategies and priorities in the
45 community comeback plan, the board may award
46 funding if it finds that the project is
47 well-planned, realistic, creative,
48 resourceful, benefits the local community, is

1 cost-effective and addresses the reinvestment
2 needs of neighborhoods by one or more of the
3 following:

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

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

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

14 (3) If the board determines that a
15 proposal, which is not a priority comeback
16 project, is consistent with the strategies
17 and priorities set forth in the community
18 comeback plan and is well-planned, realistic,
19 creative, resourceful, benefits the local
20 community and is cost-effective, the board
21 may award funding if the board adds such
22 proposal to the plan. If the board
23 determines that a proposal, which is not a
24 priority comeback project, is inconsistent
25 with the strategies and priorities in the
26 community comeback plan, the board may award
27 funding if it finds that the project is
28 well-planned, realistic, creative,
29 resourceful, benefits the local community, is
30 cost-effective and addresses the reinvestment
31 needs of neighborhoods by one or more of the
32 following:

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

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

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

43 (4) The board, the advisory committee
44 and the staff of both may advise petitioners
45 on issues related to petitions or proposals.
46 The board may meet informally, subject to the
47 requirements of chapter 610, RSMo, with
48 representatives of potential petitioners with

1 regard to future petitions and plans.
2 5. The board shall establish a select
3 neighborhood action program. SNAP applicants
4 shall provide a ten-percent cash or in-kind
5 match to be eligible for a SNAP grant.
6 Project categories eligible for SNAP grant
7 funding shall be:
8 (1) Neighborhood beautification
9 projects which enhance the appearance of the
10 overall neighborhood. Such projects include,
11 but are not limited to, tree and flower
12 plantings, cleanups, entranceway landscaping,
13 community gardens, public art and
14 neighborhood identification signs/banners;
15 (2) Neighborhood organization or
16 capacity projects which create or increase
17 membership in a neighborhood organization
18 promoting community betterment. Such
19 projects include, but are not limited to,
20 neighborhood newsletters, neighborhood
21 marketing brochures, neighborhood meetings
22 and special events, and technology such as
23 web site development;
24 (3) Neighborhood-school partnership
25 projects which benefit a school and the
26 adjacent neighborhood. Involvement of both
27 the school and the neighborhood in planning,
28 implementation and maintenance must be
29 substantiated. Partnership projects include,
30 but are not limited to, youth and community
31 programs that promote safety, culture or the
32 environment and that are beneficial to both
33 the school and the neighborhood;
34 (4) Capital purchase projects which
35 include the acquisition of equipment or
36 property. Such projects include, but are not
37 limited to, land acquisition, playground
38 equipment, bicycle racks and major supplies;
39 (5) Neighborhood improvement projects
40 which benefit the local infrastructure in a
41 neighborhood, and include construction of
42 sidewalks or installation of streetlights.
43 6. Project categories ineligible for
44 SNAP grant funding shall be:
45 (1) Projects accomplished in more than
46 twelve months;
47 (2) Projects that duplicate existing
48 private or public programs;

1 (3) Projects that require ongoing
2 services, or requests to support continual
3 operating budgets; and
4 (4) Projects that conflict with the
5 community comeback plan.
6 7. When making SNAP grant funding
7 decisions, the board shall consider the level
8 of neighborhood participation including the
9 percentage of residents who are involved in
10 planning and implementing the idea, the
11 diversity of parties involved or that will
12 benefit, and the amount of neighborhood
13 opposition; the community benefit of the
14 project, including the number of people who
15 will benefit from the project and the overall
16 quality of the project.]

17 [67.493. Of the funds available to the
18 trust, a minimum of five percent of the
19 funds, not to exceed an unallocated balance
20 of five hundred thousand dollars rolled over
21 from the previous fiscal year, shall be set
22 aside annually for the SNAP grant program.
23 Of the remaining funds seventy- five percent
24 calculated on a rolling three-year average
25 shall be set aside for priority comeback
26 projects. The balance of the funds shall be
27 used to indirectly or directly benefit
28 priority comeback communities or residents of
29 those areas by utilizing such funds to:
30 (1) Promote job preparation and job
31 creation in areas easily accessed by
32 residents of priority comeback communities;
33 (2) Improve neighborhoods adjacent to
34 priority comeback communities that are
35 unlikely to be improved without such funding;
36 and
37 (3) Abate through low-interest home
38 improvement loan programs or similar
39 mechanisms the functional or marketable
40 obsolescence of any owner- occupied
41 residential structure over twenty-five years
42 old which is located within a census block
43 group below one hundred ten percent of the
44 median income level for the metropolitan
45 statistical area for this state; provided
46 that, there is a significant threat of
47 economic decline within the area without

1 intervention by the trust.]