

FIRST REGULAR SESSION

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

# HOUSE BILL NO. 186

93RD GENERAL ASSEMBLY

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Reported from the Committee on Ways and Means March 1, 2005 with recommendation that House Committee Substitute for House Bill No. 186 Do Pass. Referred to the Committee on Rules pursuant to Rule 25(26)(f).

Reported from the Committee on Rules March 3, 2005 with recommendation that House Committee Substitute for House Bill No. 186 Do Pass with no time limit for debate.

Take up for Perfection March 9, 2005. House Committee Substitute for House Bill No. 186 ordered Perfected and printed, as amended.

STEPHEN S. DAVIS, Chief Clerk

0848L.02P

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## AN ACT

To repeal sections 56.060, 56.631, 56.640, 56.650, 56.660, 67.1775, 67.1922, 67.1934, 94.700, 144.518, 184.357, 210.860, and 210.861, RSMo, and to enact in lieu thereof twenty new sections relating to county government, with an emergency clause for a certain section.

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

Section A. Sections 56.060, 56.631, 56.640, 56.650, 56.660, 67.1775, 67.1922, 67.1934, 2 94.700, 144.518, 184.357, 210.860, and 210.861, RSMo, are repealed and twenty new sections 3 enacted in lieu thereof to be known as sections 56.060, 56.631, 56.640, 56.650, 56.660, 67.1159, 4 67.1305, 67.1775, 67.1922, 67.1934, 82.850, 94.700, 94.837, 94.838, 144.518, 184.357, 5 198.345, 210.860, 210.861, and 1, to read as follows:

56.060. 1. Each prosecuting attorney shall commence and prosecute all civil and 2 criminal actions in his county in which the county or state is concerned, defend all suits against 3 the state or county, and prosecute forfeited recognizances and actions for the recovery of debts, 4 fines, penalties and forfeitures accruing to the state or county. In all cases, civil and criminal, 5 in which changes of venue are granted, he shall follow and prosecute or defend, as the case may 6 be, all the causes, for which, in addition to the fees now allowed by law, he shall receive his 7 actual expenses. If any misdemeanor case is taken to the court of appeals by appeal he shall

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

8 represent the state in the case in the court and make out and cause to be printed, at the expense  
9 of the county, all necessary abstracts of record and briefs, and if necessary appear in the court in  
10 person, or shall employ some attorney at his own expense to represent the state in the court, and  
11 for his services he shall receive the compensation that is proper, not to exceed twenty-five dollars  
12 for each case, and necessary traveling expenses, to be audited and paid as other claims are  
13 audited and paid by the county commission of the county.

14 2. Notwithstanding the provisions of subsection 1, in any county [of the first class not  
15 having a charter form of government] for which a county counselor is appointed, the prosecuting  
16 attorney shall only perform those duties prescribed by subsection 1 which are not performed by  
17 the county counselor under the provisions of law relating to the office of county counselor.

56.631. 1. The county commission **or governing body** of any county [of the first class  
2 not having a charter form of government or any second class county which contains part of a city  
3 with a population of at least three hundred fifty thousand] may by order of the commission **or**  
4 **governing body** appoint some suitable person to the position of county counselor. If a county  
5 counselor is appointed, he shall be commissioned as other officers are commissioned. The  
6 county counselor shall serve at the pleasure of the county commission **or governing body**.

7 2. The county counselor shall be a person licensed to practice law in this state, but the  
8 county commission **or governing body** may determine and fix further qualifications for the  
9 position.

10 3. The county commission **or governing body** shall fix the compensation of the county  
11 counselor.

12 4. The county commission **or governing body** may require the county counselor to  
13 devote his full time to the duties of his office.

56.640. 1. If a county counselor is appointed, he and his assistants under his direction  
2 shall represent the county and all departments, officers, institutions and agencies thereof, except  
3 as otherwise provided by law and shall upon request of any county department, officer,  
4 institution or agency for which legal counsel is otherwise provided by law, and upon the approval  
5 of the county commission **or governing body**, represent such department, officer, institution or  
6 agency. He shall commence, prosecute or defend, as the case may require, and exercise  
7 exclusive authority in all civil suits or actions in which the county or any county officer,  
8 commission, **governing body** or agency is a party, in his or its official capacity, he shall draw  
9 all contracts relating to the business of the county, he shall represent the county generally in all  
10 matters of civil law, and he shall upon request furnish written opinions to any county officer or  
11 department.

12 2. In all cases in which a civil fine may be imposed pursuant to section 49.272, RSMo,  
13 it shall be the duty of the county counselor, rather than the county prosecuting attorney, to

14 prosecute such violations in the associate division of the circuit court in the county where the  
15 violation occurred.

16 3. Notwithstanding any law to the contrary, the county counselor in any county of the  
17 first classification and the prosecuting attorney of such county may by mutual cooperation  
18 agreement prosecute or defend any civil action which the prosecuting attorney or county  
19 counselor of the county is authorized or required by law to prosecute or defend.

56.650. If a county counselor is appointed, he shall in person, or by assistant, at the  
2 election of the county commission **or governing body**, attend [each sitting] **such sittings** of the  
3 county commission and give advice on all legal questions that may arise during the session of  
4 the commission **or governing body as the county commission or governing body**, and he shall  
5 assist the **county commission or governing body** in all such matters that may be referred to him.  
6 The county counselor may, with the approval of the county commission **or governing body**,  
7 employ such office personnel as are necessary in the discharge of his official duties and such  
8 employees and assistants shall hold their positions at the pleasure of the county counselor and  
9 shall be paid monthly by the county commission **or governing body** out of the county treasury.  
10 The county counselor may, with the approval of the county commission **or governing body**,  
11 appoint such assistants as are necessary in the conduct of his office, who shall receive as  
12 compensation such salary as is fixed by the county counselor and approved by the county  
13 commission **or governing body**.

56.660. [In all counties of the first class not having a charter form of government and  
2 containing all or part of a city with a population of over four hundred thousand inhabitants,] The  
3 county counselor may, with the approval of the **county commission or the** governing body of  
4 such county, employ special county counselors to represent such county in prosecuting or  
5 defending any suit by or against such county, or any official of such county acting in his official  
6 capacity. The county counselor may pay such special county counselors a reasonable  
7 compensation, which shall be fixed by the **county commission or the** governing body of such  
8 county and paid out of such funds as the **county commission or the** governing body may direct,  
9 for their services. Special county counselors employed under this section shall have the same  
10 qualifications required for county counselors under the provisions of section 56.631.

**67.1159. 1. In any case in which any tax, interest or penalty imposed under sections  
2 67.1150 to 67.1158 is not paid when due, the authority or its designated agent may file for  
3 record in the real estate records of the recorder's office of the city or the county where the  
4 business giving rise to the tax, interest, or penalty is located, or in which the person owing  
5 the tax, interest, or penalty resides, a notice of lien specifying the amount of tax, interest,  
6 or penalty due and the name of the person liable for the same. From the time of filing any  
7 such notice, the amount of the tax specified in such notice shall have the force and effect**

8 of a lien against the real and personal property of the business of such person or the facility  
9 giving rise to the tax for the amount specified in such notice.

10 2. A lien created under subsection 1 of this section may be released:

11 (1) By filing for record in the office of the recorder where the lien was originally  
12 filed a release of the lien executed by a duly authorized agent of the authority upon  
13 payment of the tax, interest, and penalty due; or

14 (2) Upon receipt by the authority of sufficient security to owners or successors-in-  
15 interest are operating or managing in violation of the provisions of sections 67.1150 to  
16 67.1159. The courts shall expedite the hearing on the merits of any such action and shall  
17 not require the authority to post a bond pending such hearing.

67.1305. 1. As used in this section, the term "city" shall mean any incorporated  
2 city, town, or village.

3 2. In lieu of the sales taxes authorized under sections 67.1100 and 67.1303. The  
4 governing body of any city or county may impose, by order or ordinance, a sales tax on all  
5 retail sales made in the city or county which are subject to sales tax under chapter 144,  
6 RSMo. The tax authorized in this section shall not be more than one-half of one percent.  
7 The order or ordinance imposing the tax shall not become effective unless the governing  
8 body of the city or county submits to the voters of the city or county at any citywide, county  
9 or state general, primary or special election a proposal to authorize the governing body to  
10 impose a tax under this section. The tax authorized in this section shall be in addition to  
11 all other sales taxes imposed by law, and shall be stated separately from all other charges  
12 and taxes. The tax authorized in this section shall not be imposed by any city or county  
13 that has imposed a tax under section 67.1300 or 67.1303 unless the tax imposed under those  
14 sections has expired or been repealed.

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

17 Shall ..... (insert the name of the city or county) impose a sales tax at a rate of  
18 ..... (insert rate of percent) percent for economic development purposes?

19  YES  NO

20

21 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
22 favor of the question, then the tax shall become effective on the first day of the second  
23 calendar quarter following the calendar quarter in which the election was held. If a  
24 majority of the votes cast on the question by the qualified voters voting thereon are  
25 opposed to the question, then the tax shall not become effective unless and until the  
26 question is resubmitted under this section to the qualified voters and such question is

27 approved by a majority of the qualified voters voting on the question, provided that no  
28 proposal shall be resubmitted to the voters sooner than twelve months from the date of the  
29 submission of the last proposal.

30 4. All sales taxes collected by the director of revenue under this section on behalf  
31 of any county or municipality, less one percent for cost of collection which shall be  
32 deposited in the state's general revenue fund after payment of premiums for surety bonds  
33 as provided in section 32.087, RSMo, shall be deposited in a special trust fund, which is  
34 hereby created, to be known as the "Local Option Economic Development Sales Tax Trust  
35 Fund".

36 5. The moneys in the local option economic development sales tax trust fund shall  
37 not be deemed to be state funds and shall not be commingled with any funds of the state.  
38 The director of revenue shall keep accurate records of the amount of money in the trust  
39 fund and which was collected in each city or county imposing a sales tax pursuant to this  
40 section, and the records shall be open to the inspection of officers of the city or county and  
41 the public.

42 6. Not later than the tenth day of each month the director of revenue shall  
43 distribute all moneys deposited in the trust fund during the preceding month to the city or  
44 county which levied the tax. Such funds shall be deposited with the county treasurer of  
45 each such county or the appropriate municipal officer in the case of a municipal tax, and  
46 all expenditures of funds arising from the local economic development sales tax trust fund  
47 shall be in accordance with this section.

48 7. The director of revenue may authorize the state treasurer to make refunds from  
49 the amounts in the trust fund and credited to any city or county for erroneous payments  
50 and overpayments made, and may redeem dishonored checks and drafts deposited to the  
51 credit of such cities and counties.

52 8. If any county or municipality abolishes the tax, the city or county shall notify the  
53 director of revenue of the action at least ninety days prior to the effective date of the repeal  
54 and the director of revenue may order retention in the trust fund, for a period of one year,  
55 of two percent of the amount collected after receipt of such notice to cover possible refunds  
56 or overpayment of the tax and to redeem dishonored checks and drafts deposited to the  
57 credit of such accounts. After one year has elapsed after the effective date of abolition of  
58 the tax in such city or county, the director of revenue shall remit the balance in the account  
59 to the city or county and close the account of that city or county. The director of revenue  
60 shall notify each city or county of each instance of any amount refunded or any check  
61 redeemed from receipts due the city or county.

62           **9. Except as modified in this section, all provisions of sections 32.085 and 32.087,**  
63 **RSMo, shall apply to the tax imposed pursuant to this section.**

64           **10. (1) No revenue generated by the tax authorized in this section shall be used for**  
65 **any retail development project, except for the redevelopment of downtown areas and**  
66 **historic districts. Not more than twenty-five percent of the revenue generated shall be**  
67 **used annually for administrative purposes, including staff and facility costs.**

68           **(2) At least twenty percent of the revenue generated by the tax authorized in this**  
69 **section shall be used solely for projects directly related to long-term economic development**  
70 **preparation, including, but not limited to, the following:**

71           **(a) Acquisition of land;**

72           **(b) Installation of infrastructure for industrial or business parks;**

73           **(c) Improvement of water and wastewater treatment capacity;**

74           **(d) Extension of streets;**

75           **(e) Public facilities directly related to economic development and job creation; and**

76           **(f) Providing matching dollars for state or federal grants relating to such long-term**  
77 **projects;**

78           **(3) The remaining revenue generated by the tax authorized in this section may be**  
79 **used for, but shall not be limited to, the following:**

80           **(a) Marketing;**

81           **(b) Providing grants and loans to companies for job training, equipment**  
82 **acquisition, site development, and infrastructures;**

83           **(c) Training programs to prepare workers for advanced technologies and high skill**  
84 **jobs;**

85           **(d) Legal and accounting expenses directly associated with the economic**  
86 **development planning and preparation process;**

87           **(e) Developing value-added and export opportunities for Missouri agricultural**  
88 **products.**

89           **11. All revenue generated by the tax shall be deposited in a special trust fund and**  
90 **shall be used solely for the designated purposes. If the tax is repealed, all funds remaining**  
91 **in the special trust fund shall continue to be used solely for the designated purposes. Any**  
92 **funds in the special trust fund which are not needed for current expenditures may be**  
93 **invested by the governing body in accordance with applicable laws relating to the**  
94 **investment of other city or county funds.**

95           **12. Any city or county imposing the tax authorized in this section shall establish an**  
96 **economic development tax board. The volunteer board shall receive no compensation or**  
97 **operating budget.**

98           **(1) The economic development tax board established by a city and shall consist of**  
99 **five members, to be appointed as follows:**

100           **(a) One member shall be appointed by the school districts included within any**  
101 **economic development plan or area funded by the sales tax authorized in this section. Such**  
102 **members shall be appointed in any manner agreed upon by the affected districts;**

103           **(b) Three members shall be appointed by the chief elected officer of the city with**  
104 **the consent of the majority of the governing body of the city;**

105           **(c) One member shall be appointed by the governing body of the county in which**  
106 **the city is located.**

107           **(2) The economic development tax board established by a county shall consist of**  
108 **seven members, to be appointed as follows:**

109           **(a) One member shall be appointed by the school districts included within any**  
110 **economic development plan or area funded by the sales tax authorized in this section. Such**  
111 **members shall be appointed in any manner agreed upon by the affected districts;**

112           **(b) Four members shall be appointed by the governing body of the county; and**

113           **(c) Two members from the cities, towns, or villages within the county appointed in**  
114 **any manner agreed upon by the chief elected officers of the cities or villages.**

115

116 **Of the members initially appointed, three shall be designated to serve for terms of two**  
117 **years, and the remaining members shall be designated to serve for a term of four years**  
118 **from the date of such initial appointments. Thereafter, the members appointed shall serve**  
119 **for a term of four years, except that all vacancies shall be filled for unexpired terms in the**  
120 **same manner as were the original appointments.**

121           **13. The board, subject to approval of the governing body of the city or county, shall**  
122 **consider economic development plans, economic development projects, or designations of**  
123 **an economic development area, and shall hold public hearings and provide notice of any**  
124 **such hearings. The board shall vote on all proposed economic development plans,**  
125 **economic development projects, or designations of an economic development area, and**  
126 **amendments thereto, within thirty days following completion of the hearing on any such**  
127 **plan, project, or designation, and shall make recommendations to the governing body**  
128 **within ninety days of the hearing concerning the adoption of or amendment to economic**  
129 **development plans, economic development projects, or designations of an economic**  
130 **development area. The governing body of the city or county shall have the final**  
131 **determination on use and expenditure of any funds received from the tax imposed under**  
132 **this section.**

133           **14. The board may consider and recommend using funds received from the tax**  
134 **imposed under this section for plans, projects or area designations outside the boundaries**  
135 **of the city or county imposing the tax if, and only if:**

136           **(1) The city or county imposing the tax or the state receives significant economic**  
137 **benefit from the plan, project or area designation; and**

138           **(2) The board establishes an agreement with the governing bodies of all cities and**  
139 **counties in which the plan, project or area designation is located detailing the authority**  
140 **and responsibilities of each governing body with regard to the plan, project or area**  
141 **designation.**

142           **15. Notwithstanding any other provision of law to the contrary, the economic**  
143 **development sales tax imposed under this section when imposed within a special taxing**  
144 **district, including, but not limited to a tax increment financing district, neighborhood**  
145 **improvement district, or community improvement district, shall be excluded from the**  
146 **calculation of revenues available to such districts, and no revenues from any sales tax**  
147 **imposed under this section shall be used for the purposes of any such district unless**  
148 **recommended by the economic development tax board established under this section and**  
149 **approved by the governing body imposing the tax.**

150           **16. The board and the governing body of the city or county imposing the tax shall**  
151 **report at least annually to the governing body of the city or county on the use of the funds**  
152 **provided under this section and on the progress of any plan, project, or designation**  
153 **adopted under this section and shall make such report available to the public.**

154           **17. Not later than the first day of March each year the board shall submit to the**  
155 **joint committee on economic development a report, not exceeding one page in length, which**  
156 **must include the following information for each project using the tax authorized under this**  
157 **section:**

158           **(1) A statement of its primary economic development goals;**

159           **(2) A statement of the total economic development sales tax revenues received**  
160 **during the immediately preceding calendar year;**

161           **(3) A statement of total expenditures during the preceding calendar year in each**  
162 **of the following categories:**

163           **(a) Infrastructure improvements;**

164           **(b) Land and or buildings;**

165           **(c) Machinery and equipment;**

166           **(d) Job training investments;**

167           **(e) Direct business incentives;**

168           **(f) Marketing;**



- 169 (g) Administration and legal expenses; and
- 170 (h) Other expenditures.

171 **18. The governing body of any city or county that has adopted the sales tax**  
 172 **authorized in this section may submit the question of repeal of the tax to the voters on any**  
 173 **date available for elections for the city or county. The ballot of submission shall be in**  
 174 **substantially the following form:**

175 **Shall ..... (insert the name of the city or county) repeal the sales tax imposed at**  
 176 **a rate of ..... (insert rate of percent) percent for economic development purposes?**

177  YES  NO

178

179 **If a majority of the votes cast on the proposal are in favor of the repeal, that repeal shall**  
 180 **become effective on December thirty-first of the calendar year in which such repeal was**  
 181 **approved. If a majority of the votes cast on the question by the qualified voters voting**  
 182 **thereon are opposed to the repeal, then the sales tax authorized in this section shall remain**  
 183 **effective until the question is resubmitted under this section to the qualified voters of the**  
 184 **city or county, and the repeal is approved by a majority of the qualified voters voting on**  
 185 **the question.**

186 **19. Whenever the governing body of any city or county that has adopted the sales**  
 187 **tax authorized in this section receives a petition, signed by ten percent of the registered**  
 188 **voters of the city or county voting in the last gubernatorial election, calling for an election**  
 189 **to repeal the sales tax imposed under this section, the governing body shall submit to the**  
 190 **voters a proposal to repeal the tax. If a majority of the votes cast on the question by the**  
 191 **qualified voters voting thereon are in favor of the repeal, that repeal shall become effective**  
 192 **on December thirty-first of the calendar year in which such repeal was approved. If a**  
 193 **majority of the votes cast on the question by the qualified voters voting thereon are**  
 194 **opposed to the repeal, then the tax shall remain effective until the question is resubmitted**  
 195 **under this section to the qualified voters and the repeal is approved by a majority of the**  
 196 **qualified voters voting on the question.**

197 **20. If any provision of this section or section 67.1303 or the application thereof to**  
 198 **any person or circumstance is held invalid, the invalidity shall not affect other provisions**  
 199 **or application of this section or section 67.1303 which can be given effect without the**  
 200 **invalid provision or application, and to this end the provisions of this section and section**  
 201 **67.1303 are declared severable.**

67.1775. 1. The governing body of a city not within a county, or any county of this state  
 2 may, after voter approval [pursuant to] **under** this section, levy a sales tax not to exceed  
 3 one-quarter of a cent in the county **or city** for the purpose of providing services described in

4 section 210.861, RSMo, including counseling, family support, and temporary residential services  
 5 to persons nineteen years of age or less. The question shall be submitted to the qualified voters  
 6 of the county **or city** at a county **or city** or state general, primary or special election upon the  
 7 motion of the governing body of the county **or city** or upon the petition of eight percent of the  
 8 qualified voters of the county **or city** determined on the basis of the number of votes cast for  
 9 governor in such county at the last gubernatorial election held prior to the filing of the petition.  
 10 The election officials of the county **or city** shall give legal notice as provided in chapter 115,  
 11 RSMo. The question shall be submitted in substantially the following form:

12 Shall ..... County **or city, solely for the purpose of establishing a community**  
 13 **children's services fund for the purpose of providing services to protect the well-being and**  
 14 **safety of children and youth nineteen years of age or less and to strengthen families,** be  
 15 authorized to levy a sales tax of ..... (not to exceed one-quarter of a cent) in the county [for  
 16 the purpose of establishing a community children's services fund for the purpose of providing  
 17 services to protect the well-being and safety of children and youth nineteen years of age or less  
 18 and to strengthen families]?

19  YES  NO

20  
 21 [If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
 22 of the question, then the tax shall be levied and collected as otherwise provided by law. If a  
 23 majority of the votes cast on the question by the qualified voters voting thereon are opposed to  
 24 the question, then the tax shall not be levied unless and until the question is again submitted to  
 25 the qualified voters of the county and a majority of such voters are in favor of such a tax, and not  
 26 otherwise.] **If a majority of the votes cast on the question by the qualified voters voting**  
 27 **thereon are in favor of the question, then the ordinance or order and any amendments**  
 28 **thereto shall be in effect on the first day of the second calendar quarter after the director**  
 29 **receives notification of the local sales tax. If a question receives less than the required**  
 30 **majority, then the governing authority of the city or county shall have no power to impose**  
 31 **the sales tax unless and until the governing authority of the city or county has submitted**  
 32 **another question to authorize the imposition of the sales tax authorized by this section and**  
 33 **such question is approved by the required majority of the qualified voters voting thereon.**  
 34 **However, in no event shall a question under this section be submitted to the voters sooner**  
 35 **than twelve months from the date of the last question under this section.**

36 **2. After the effective date of any tax imposed under the provisions of this section,**  
 37 **the director of revenue shall perform all functions incident to the administration,**  
 38 **collection, enforcement, and operation of the tax and the director of revenue shall collect**  
 39 **in addition to the sales tax for the state of Missouri the additional tax authorized under the**

40 authority of this section. The tax imposed under this section and the tax imposed under  
41 the sales tax law of the state of Missouri shall be collected together and reported upon such  
42 forms and under such administrative rules and regulations as may be prescribed by the  
43 director of revenue.

44         **3. All sales taxes collected by the director of revenue under this section on behalf**  
45 **of any city or county, less one percent for the cost of collection, which shall be deposited**  
46 **in the state's general revenue fund after payment of premiums for surety bonds as**  
47 **provided in section 32.087, RSMo, shall be deposited with the state treasurer in a special**  
48 **fund, which is hereby created, to be known as the "Community Children's Services Fund".**  
49 **The moneys in the city or county community children's services fund shall not be deemed**  
50 **to be state funds and shall not be commingled with any funds of the state. The director of**  
51 **revenue shall keep accurate records of the amount of money in the fund which was**  
52 **collected in each city or county imposing a sales tax under this section, and the records**  
53 **shall be open to the inspection of officers of each city or county and the general public. Not**  
54 **later than the tenth day of each month, the director of revenue shall distribute all moneys**  
55 **deposited in the fund during the preceding month by distributing to the city or county**  
56 **treasurer, or such other officer as may be designated by a city or county ordinance or**  
57 **order, of each city or county imposing the tax authorized by this section, the sum, as**  
58 **certified by the director of revenue, due the city or county.**

59         **4. The director of revenue may authorize the state treasurer to make refunds from**  
60 **the amounts in the fund and credited to any city or county for erroneous payments and**  
61 **overpayments made, and may redeem dishonored checks and drafts deposited to the credit**  
62 **of such counties. Each city or county shall notify the director of revenue at least ninety**  
63 **days prior to the effective date of the expiration of the sales tax authorized by this section**  
64 **and the director of revenue may order retention in the fund, for a period of one year, of**  
65 **two percent of the amount collected after receipt of such notice to cover possible refunds**  
66 **or overpayment of such tax and to redeem dishonored checks and drafts deposited to the**  
67 **credit of such accounts. After one year has elapsed after the date of expiration of the tax**  
68 **authorized by this section in such city or county, the director of revenue shall remit the**  
69 **balance in the account to the city or county and close the account of that city or county.**  
70 **The director of revenue shall notify each city or county of each instance of any amount**  
71 **refunded or any check redeemed from receipts due the city or county.**

72         **5. Except as modified in this section, all provisions of sections 32.085 and 32.087,**  
73 **RSMo, shall apply to the tax imposed under this section.**

74         **6. All revenues generated by the tax prescribed in this section shall be deposited in the**  
75 **county treasury or, in a city not within a county, to the board established by law to**

76 **administer such fund** to the credit of a special "Community Children's Services Fund" **to**  
 77 **accomplish the purposes set out herein and in section 210.861, RSMo, and shall be used for**  
 78 **no other purpose.** Such fund shall be administered by a board of directors, established  
 79 [pursuant to] **under** section 210.861, RSMo.

67.1922. 1. The governing body of any county containing any part of a Corps of  
 2 Engineers lake with a shoreline of at least seven hundred miles and not exceeding a shoreline of  
 3 nine hundred miles or the governing body of any county which borders on or which contains part  
 4 of a lake with not less than one hundred miles of shoreline may impose by order [a] **one or more**  
 5 sales [tax] **taxes**, not to exceed one and one-half percent **in the aggregate**, on all retail sales  
 6 made in such county which are subject to taxation pursuant to the provisions of sections 144.010  
 7 to 144.525, RSMo, for the purpose of [promoting] **affecting any combination of** water quality,  
 8 infrastructure [and] **or** tourism [through programs designed to affect the economic development  
 9 of] **in** the county. The [tax] **taxes** authorized by this section shall be in addition to any and all  
 10 other sales taxes allowed by law; except that no order imposing a sales tax pursuant to the  
 11 provisions of this section shall be effective unless the governing body of the county submits to  
 12 the voters of the county, at a municipal or state primary, general or special election, a proposal  
 13 to authorize the governing body of the county to impose [a] **such** tax.

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

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

22  YES  NO

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

26  
 27 If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon  
 28 are in favor of the proposal, then the order shall become effective on the first day of the second  
 29 calendar quarter after the director of revenue receives notice of adoption of the tax. If the  
 30 proposal receives less than the required majority, then the governing body of the county shall  
 31 have no power to impose the sales tax authorized pursuant to this section unless and until the  
 32 governing body shall again have submitted another proposal to authorize the governing body to

33 impose the sales tax authorized by this section and such proposal is approved by the required  
34 majority of the qualified voters of the county voting on such proposal.

67.1934. The governing body of the county, when presented with a petition, signed by  
2 at least twenty percent of the registered voters in the county that voted in the last gubernatorial  
3 election, calling for an election to repeal the tax shall submit the question to the voters using the  
4 same procedure by which the imposition of the tax was voted. The ballot of submission shall  
5 be in substantially the following form:

6 Shall ..... County, Missouri, repeal the ..... percent economic development sales  
7 tax for [promoting water quality, infrastructure and tourism] **affecting .....? (water quality,**  
8 **infrastructure and tourism programs) (water quality and infrastructure programs) (water**  
9 **quality and tourism programs) (infrastructure and tourism programs) (water quality**  
10 **programs) (infrastructure programs) (tourism programs) (insert one)** now in effect in the  
11 county?

12  YES  NO

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

16  
17 If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon  
18 are in favor of repeal, that repeal shall become effective December thirty-first of the calendar  
19 year in which such repeal was approved or after the repayment of the county's indebtedness  
20 incurred pursuant to sections 67.1922 to 67.1940, whichever occurs later.

**82.850. 1. As used in this section, the following terms mean:**

2 (1) "Food", all products commonly used for meals or drinks, including alcoholic  
3 beverages;

4 (2) "Food establishment", any café, cafeteria, lunchroom, or restaurant which sells  
5 meals or drinks to the public;

6 (3) "Gross receipts", the gross receipts from sales of meals or drinks prepared on  
7 the premises and delivered to the purchaser (excluding sales tax);

8 (4) "Museum", any museum dedicated to the preservation of the history of the  
9 westward expansion movement of the United States by covered wagon, train, water, or  
10 similar means of transportation, and which is or was owned by this state on the effective  
11 date of the tax authorized in this section, and which is operated by the city or any other  
12 person;

13 (5) "Person", any individual, corporation, partnership, or other entity;

14 (6) "Tourism-related activities", those activities commonly associated with the  
15 development, promotion, and operation of tourism and related facilities for the city,  
16 including historic preservation.

17 2. The city council of any home rule city with more than one hundred thirteen  
18 thousand two hundred but less than one hundred thirteen thousand three hundred  
19 inhabitants may impose a tax on the gross receipts derived from the amount of sales or  
20 charges for all meals and drinks furnished by every person operating a food establishment  
21 situated in the city or a portion thereof. The tax authorized in this section may be imposed  
22 in increments of one-eighth of one percent, up to a maximum of two percent of such gross  
23 receipts. One-half of any such tax imposed under this section shall be used solely for the  
24 development, promotion, and operation of a museum. Such tax shall be in addition to all  
25 other sales taxes imposed on such food establishments, and shall be stated separately from  
26 all other charges and taxes. Such tax shall not become effective unless the city council, by  
27 order or ordinance, submits to the voters of the city a proposal to authorize the city council  
28 to impose a tax under this section on any day available for such city to hold municipal  
29 elections or at a special election called for the purpose.

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

32 Shall ..... (insert the name of the city) impose a tax on the gross receipts derived  
33 from the sales of meals or drinks at any food establishment situated in ..... (name of city)  
34 at a rate of ..... (insert rate of percent) percent for the sole purpose of providing funds for  
35 the development, promotion, and operation of museum and tourism-related activities and  
36 facilities, with ..... (insert rate of percent) percent of such tax dedicated to museum  
37 purposes?

38  YES

NO

39  
40 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
41 favor of the question, then the tax shall become effective on the first day of the second  
42 calendar quarter immediately following notification to the department of revenue. If a  
43 majority of the votes cast on the question by the qualified voters voting thereon are  
44 opposed to the question, then the tax shall not become effective unless and until the  
45 question is resubmitted under this section to the qualified voters and such question is  
46 approved by a majority of the qualified voters voting on the question.

47 4. The tax imposed under this section shall be known as the "Museum and  
48 Tourism-Related Activities Tax". Each city imposing a tax under this section shall  
49 establish separate trust funds to be known as the "Museum Trust Fund" and the

50 **"Tourism-Related Trust Fund". The city treasurer shall deposit the revenue derived from**  
51 **the tax imposed under this section for museum purposes in the museum trust fund, and**  
52 **shall deposit the revenue derived for tourism-related purposes in the tourism-related trust**  
53 **fund. The proceeds of such tax shall be appropriated by the city council exclusively for the**  
54 **development, promotion, and operation of museum and tourism-related activities and**  
55 **facilities in the city.**

56 **5. All applicable provisions in chapter 144, RSMo, relating to state sales tax, and**  
57 **in section 32.057, RSMo, relating to confidentiality, shall apply to the collection of any tax**  
58 **imposed under this section.**

59 **6. All exemptions for government agencies, organizations, individuals, and on the**  
60 **sale of certain tangible personal property and taxable services granted under sections**  
61 **144.010 to 144.525, RSMo, shall be applicable to the imposition and collection of any tax**  
62 **imposed under this section.**

63 **7. The same sales tax permits, exemption certificates, and retail certificates**  
64 **required for the administration and collection of state sales tax in chapter 144, RSMo, shall**  
65 **be deemed adequate for the administration and collection of any tax imposed under this**  
66 **section, and no additional permit, exemption certificate, or retail certificate shall be**  
67 **required, provided that the director of the department of revenue may prescribe a form**  
68 **of exemption certificate for an exemption from any tax imposed under this section.**

69 **8. Any individual, firm, or corporation subject to any tax imposed under this**  
70 **section shall collect the tax from the patrons of the food establishment, and each such**  
71 **patron of the food establishment shall pay the amount of the tax due to the individual,**  
72 **firm, or corporation required to collect the tax. The city shall permit the individual**  
73 **required to remit the tax to deduct and retain an amount equal to two percent of the taxes**  
74 **collected. The city council may either require the license collector of the city to collect the**  
75 **tax, or may enter into an agreement with the director of the department of revenue to have**  
76 **the director collect the tax on behalf of the city. In the event such an agreement is entered**  
77 **into, the director shall perform all functions incident to the collection, enforcement, and**  
78 **operation of such tax, and shall collect the tax on behalf of the city and shall transfer the**  
79 **funds collected to the city license collector, except for an amount not less than one percent**  
80 **nor more than three percent, which shall be retained by the director for the costs of**  
81 **collecting the tax. If the director is to collect such tax, the tax shall be collected and**  
82 **reported upon such forms and under such administrative rules and regulations as the**  
83 **director may prescribe. All refunds and penalties as provided in sections 144.010 to**  
84 **144.525, RSMo, are hereby made applicable to violations of this section.**

85           **9. It is unlawful for any person to advertise or hold out or state to the public or to**  
 86 **any food establishment patron, directly or indirectly, that the tax or any part thereof**  
 87 **imposed by this section, and required to be collected by that person, will be absorbed by**  
 88 **that person, or anyone on behalf of that person, or that it will not be separately stated and**  
 89 **added to the price of the food establishment bill, or if added, that it or any part thereof will**  
 90 **be refunded.**

91           **10. The governing body of any city that has adopted the tax authorized in this**  
 92 **section may submit the question of repeal of the tax to the voters on any date available for**  
 93 **elections for the city. The ballot of submission shall be in substantially the following form:**

94           **Shall ..... (insert the name of the city) repeal the sales tax imposed at a rate of .....**  
 95 **(insert rate of percent) percent for the sole purpose of providing funds for the development,**  
 96 **promotion, and operation of museum and tourism-related activities and facilities, with .....**  
 97 **(insert rate of percent) percent of such tax dedicated to museum purposes?**

98                                **YES**                                **NO**

99

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

102

103 **If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall**  
 104 **become effective on December thirty-first of the calendar year in which such repeal was**  
 105 **approved. If a majority of the votes cast on the question by the qualified voters voting**  
 106 **thereon are opposed to the repeal, then the tax authorized in this section shall remain**  
 107 **effective until the question is resubmitted under this section to the qualified voters, and the**  
 108 **repeal is approved by a majority of the qualified voters voting on the question.**

109           **11. Whenever the governing body of any city that has adopted the tax authorized**  
 110 **in this section receives a petition, signed by ten percent of the registered voters of the city**  
 111 **voting in the last gubernatorial election, calling for an election to repeal the tax imposed**  
 112 **under this section, the governing body shall submit to the voters of the city a proposal to**  
 113 **repeal the tax. If a majority of the votes cast on the question by the qualified voters voting**  
 114 **thereon are in favor of the repeal, that repeal shall become effective on December**  
 115 **thirty-first of the calendar year in which such repeal was approved. If a majority of the**  
 116 **votes cast on the question by the qualified voters voting thereon are opposed to the repeal,**  
 117 **then the tax shall remain effective until the question is resubmitted under this section to**  
 118 **the qualified voters and the repeal is approved by a majority of the qualified voters voting**  
 119 **on the question.**



120           **12. If the tax is repealed, all funds remaining in the special trust funds shall**  
121 **continue to be used solely for the designated purposes. Any funds in the special trust funds**  
122 **which are not needed for current expenditures shall be invested in the same manner as**  
123 **other funds are invested. Any interest and moneys earned on such investments shall be**  
124 **credited to the funds.**

          94.700. The following words, as used in sections 94.700 to 94.755, shall have the  
2 following meaning unless a different meaning clearly appears from the context:

3           (1) "City" shall mean any incorporated city, town, or village in the state of Missouri with  
4 a population of [two hundred] **one hundred** or more, but the term "city" does not include any  
5 city not within a county or any city of over four hundred thousand inhabitants wholly or partially  
6 within a first class county;

7           (2) "City transit authority" shall mean a commission or board created by city charter  
8 provision or by ordinance of a city, and which operates a public mass transportation system;

9           (3) "City utilities board" shall mean a board or commission created by city charter  
10 provision or by ordinance of a city, which controls and operates city-owned utilities including  
11 a public mass transportation system;

12           (4) "Director of revenue" shall mean the director of revenue of the state of Missouri;

13           (5) "Interstate transportation authority" shall mean any political subdivision created by  
14 compact between this state and another state, which is a body corporate and politic and a political  
15 subdivision of both contracting states, and which operates a public mass transportation system;

16           (6) "Interstate transportation district" shall mean that geographical area set forth and  
17 defined in the particular compact between this state and another state;

18           (7) "Person" shall mean an individual, corporation, partnership, or other entity;

19           (8) "Public mass transportation system" shall mean a transportation system or systems  
20 owned and operated by an interstate transportation authority, a municipality, a city transit  
21 authority, or a city utilities board, employing motor buses, rails or any other means of  
22 conveyance, by whatsoever type or power, operated for public use in the conveyance of persons,  
23 mainly providing local transportation service within an interstate transportation district or  
24 municipality;

25           (9) "Transportation purposes" shall mean financial support of a "public mass  
26 transportation system"; the construction, reconstruction, repair and maintenance of streets, roads  
27 and bridges within a municipality; the construction, reconstruction, repair and maintenance of  
28 airports owned and operated by municipalities; the acquisition of lands and rights-of-way for  
29 streets, roads, bridges and airports; and planning and feasibility studies for streets, roads, bridges,  
30 and airports. "Bridges" shall include bridges connecting a municipality with another municipality

31 either within or without the state, with an unincorporated area of the state, or with another state  
32 or an unincorporated area thereof.

**94.837. 1. The governing body of any city of the fourth classification with more  
2 than two thousand five hundred but fewer than two thousand six hundred inhabitants and  
3 located in any county of the third classification without a township form of government  
4 and with more than ten thousand four hundred but fewer than ten thousand five hundred  
5 inhabitants, the governing body of any special charter city with more than nine hundred  
6 fifty but fewer than one thousand fifty inhabitants, and the governing body of any city of  
7 the fourth classification with more than one thousand two hundred but fewer than one  
8 thousand three hundred inhabitants and located in any county of the third classification  
9 without a township form of government and with more than four thousand three hundred  
10 but fewer than four thousand four hundred inhabitants may impose a tax on the charges  
11 for all sleeping rooms paid by the transient guests of hotels or motels situated in the city  
12 or a portion thereof, which shall be not more than five percent per occupied room per  
13 night, except that such tax shall not become effective unless the governing body of the city  
14 submits to the voters of the city at a state general or primary election a proposal to  
15 authorize the governing body of the city to impose a tax under this section. The tax  
16 authorized in this section shall be in addition to the charge for the sleeping room and all  
17 other taxes imposed by law, and the proceeds of such tax shall be used by the city solely for  
18 the promotion of tourism. Such tax shall be stated separately from all other charges and  
19 taxes.**

20 **2. The ballot of submission for the tax authorized in this section shall be in**  
21 **substantially the following form:**

22 **Shall ..... (insert the name of the city) impose a tax on the charges**  
23 **for all sleeping rooms paid by the transient guests of hotels and motels situated in**  
24 **..... (name of city) at a rate of ..... (insert rate of percent) percent for the**  
25 **sole purpose of promoting tourism?**

26  **YES**  **NO**

27

28 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**  
29 **favor of the question, then the tax shall become effective on the first day of the second**  
30 **calendar quarter following the calendar quarter in which the election was held. If a**  
31 **majority of the votes cast on the question by the qualified voters voting thereon are**  
32 **opposed to the question, then the tax authorized by this section shall not become effective**  
33 **unless and until the question is resubmitted under this section to the qualified voters of the**

34 city and such question is approved by a majority of the qualified voters of the city voting  
35 on the question.

36 3. As used in this section, "transient guests" means a person or persons who occupy  
37 a room or rooms in a hotel or motel for thirty-one days or less during any calendar  
38 quarter.

94.838. 1. As used in this section, the following terms mean:

2 (1) "Food", all articles commonly used for food or drink as provided in section  
3 144.020, RSMo, including alcoholic beverages, the provisions of chapter 311, RSMo,  
4 notwithstanding;

5 (2) "Food establishment", any café, cafeteria, lunchroom, restaurant or other place  
6 in which meals or drinks are regularly served to the public;

7 (3) "Municipality", any fourth class city with more than two hundred but less than  
8 three hundred inhabitants and located in any county of the third classification with a  
9 township form of government and with more than twelve thousand five hundred but less  
10 than twelve thousand six hundred inhabitants;

11 (4) "Transient guest", a person or persons who occupy a room or rooms in a hotel  
12 or motel for thirty-one days or less during any calendar quarter.

13 2. The governing body of any municipality may impose, by order or ordinance:

14 (1) A tax, not to exceed six percent per room per night, on the charges for all  
15 sleeping rooms paid by the transient guests of hotels or motels situated in the municipality  
16 or a portion thereof; and

17 (2) A tax, not to exceed two percent, on the gross receipts derived from the retail  
18 sales of food by every person operating a food establishment in the municipality.

19

20 The taxes shall be imposed solely for the purpose of funding the construction, maintenance,  
21 and operation of capital improvements. The order or ordinance shall not become effective  
22 unless the governing body of the municipality submits to the voters of the municipality at  
23 a state general or primary election a proposal to authorize the governing body of the  
24 municipality to impose taxes under this section. The taxes authorized in this section shall  
25 be in addition to the charge for the sleeping room, the retail sales of food at a food  
26 establishment, and all other taxes imposed by law, and shall be stated separately from all  
27 other charges and taxes.

28 3. The ballot of submission for the taxes authorized in this section shall be in  
29 substantially the following form:

30           **Shall ..... (insert the name of the municipality) impose a tax on the charges for all**  
 31 **retail sales of food at a food establishment situated in ..... (name of municipality) at a rate**  
 32 **of ..... (insert rate of percent) percent, and for all sleeping rooms paid by the transient**  
 33 **guests of hotels and motels situated in ..... (name of municipality) at a rate of ..... (insert**  
 34 **rate of percent) percent, solely for the purpose of funding the construction, maintenance,**  
 35 **and operation of capital improvements?**

36                                    **YES**                                    **NO**

37

38 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**  
 39 **favor of the question, then the taxes shall become effective on the first day of the second**  
 40 **calendar quarter after the director of revenue receives notice of the adoption of the taxes.**  
 41 **If a majority of the votes cast on the question by the qualified voters voting thereon are**  
 42 **opposed to the question, then the taxes shall not become effective unless and until the**  
 43 **question is resubmitted under this section to the qualified voters and such question is**  
 44 **approved by a majority of the qualified voters voting on the question.**

45           **4. Any tax on the retail sales of food imposed under this section shall be**  
 46 **administered, collected, enforced, and operated as required in section 32.087, RSMo, and**  
 47 **any transient guest tax imposed under this section shall be administered, collected,**  
 48 **enforced, and operated by the municipality imposing the tax. All revenue generated by the**  
 49 **tax shall be deposited in a special trust fund and shall be used solely for the designated**  
 50 **purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue**  
 51 **to be used solely for the designated purposes. Any funds in the special trust fund which**  
 52 **are not needed for current expenditures may be invested in the same manner as other**  
 53 **funds are invested. Any interest and moneys earned on such investments shall be credited**  
 54 **to the fund.**

55           **5. The governing body of any municipality that has adopted the taxes authorized**  
 56 **in this section may submit the question of repeal of the taxes to the voters on any date**  
 57 **available for elections for the municipality. The ballot of submission shall be in**  
 58 **substantially the following form:**

59           **Shall ..... (insert the name of the municipality) repeal the taxes imposed at the rates**  
 60 **of ..... (insert rate of percent) and ..... (insert rate of percent) percent for the purpose of**  
 61 **funding the construction, maintenance, and operation of capital improvements?**

62                                    **YES**                                    **NO**

63

64 **If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall**  
65 **become effective on December thirty-first of the calendar year in which such repeal was**  
66 **approved. If a majority of the votes cast on the question by the qualified voters voting**  
67 **thereon are opposed to the repeal, then the tax authorized in this section shall remain**  
68 **effective until the question is resubmitted under this section to the qualified voters, and the**  
69 **repeal is approved by a majority of the qualified voters voting on the question.**

70 **6. Whenever the governing body of any municipality that has adopted the taxes**  
71 **authorized in this section receives a petition, signed by ten percent of the registered voters**  
72 **of the municipality voting in the last gubernatorial election, calling for an election to repeal**  
73 **the taxes imposed under this section, the governing body shall submit to the voters of the**  
74 **municipality a proposal to repeal the taxes. If a majority of the votes cast on the question**  
75 **by the qualified voters voting thereon are in favor of the repeal, that repeal shall become**  
76 **effective on December thirty-first of the calendar year in which such repeal was approved.**  
77 **If a majority of the votes cast on the question by the qualified voters voting thereon are**  
78 **opposed to the repeal, then the tax shall remain effective until the question is resubmitted**  
79 **under this section to the qualified voters and the repeal is approved by a majority of the**  
80 **qualified voters voting on the question.**

144.518. In addition to the exemptions granted pursuant to section 144.030, there is  
2 hereby specifically exempted from the provisions of sections 66.600 to 66.635, RSMo, sections  
3 67.391 to 67.395, RSMo, sections 67.500 to 67.545, RSMo, section 67.547, RSMo, sections  
4 67.550 to 67.594, RSMo, sections 67.665 to 67.667, RSMo, sections 67.671 to 67.685, RSMo,  
5 sections 67.700 to 67.727, RSMo, section 67.729, RSMo, sections 67.730 to 67.739, RSMo,  
6 sections 67.1000 to 67.1012, RSMo, **section 82.850, RSMo**, sections 92.325 to 92.340, RSMo,  
7 sections 92.400 to 92.421, RSMo, sections 94.500 to 94.570, RSMo, section 94.577, RSMo,  
8 sections 94.600 to 94.655, RSMo, section 94.660, RSMo, sections 94.700 to 94.755, RSMo,  
9 sections 94.800 to 94.825, RSMo, section 94.830, RSMo, sections 94.850 to 94.857, RSMo,  
10 sections 94.870 to 94.881, RSMo, section 94.890, RSMo, sections 144.010 to 144.525, and  
11 sections 144.600 to 144.761, sections 190.335 to 190.337, RSMo, sections 238.235 and 238.410,  
12 RSMo, section 321.242, RSMo, section 573.505, RSMo, and section 644.032, RSMo, and from  
13 the computation of the tax levied, assessed or payable pursuant to sections 66.600 to 66.635,  
14 RSMo, sections 67.391 to 67.395, RSMo, sections 67.500 to 67.545, RSMo, section 67.547,  
15 RSMo, sections 67.550 to 67.594, RSMo, sections 67.665 to 67.667, RSMo, sections 67.671 to  
16 67.685, RSMo, sections 67.700 to 67.727, RSMo, section 67.729, RSMo, sections 67.730 to  
17 67.739, RSMo, sections 67.1000 to 67.1012, RSMo, **section 82.850, RSMo**, sections 92.325 to  
18 92.340, RSMo, sections 92.400 to 92.421, RSMo, sections 94.500 to 94.570, RSMo, section

19 94.577, RSMo, sections 94.600 to 94.655, RSMo, section 94.660, RSMo, sections 94.700 to  
 20 94.755, RSMo, sections 94.800 to 94.825, RSMo, section 94.830, RSMo, sections 94.850 to  
 21 94.857, RSMo, sections 94.870 to 94.881, RSMo, section 94.890, RSMo, sections 144.010 to  
 22 144.525, sections 144.600 to 144.761, sections 190.335 to 190.337, RSMo, sections 238.235 and  
 23 238.410, RSMo, section 321.242, RSMo, section 573.505, RSMo, and section 644.032, RSMo,  
 24 machines or parts for machines used in a commercial, coin-operated amusement and vending  
 25 business where sales tax is paid on the gross receipts derived from the use of commercial,  
 26 coin-operated amusement and vending machines.

184.357. 1. The board of directors of any metropolitan zoological park and museum  
 2 district as established pursuant to the provisions of sections 184.350 to 184.384, on behalf of the  
 3 district, may request the election officials of any city and county of such district to submit a  
 4 proposition or propositions to increase the tax rate for the zoological park subdistrict and the art  
 5 museum subdistrict set in section 184.350 and to increase the rate for the botanical garden  
 6 subdistrict set in section 184.353 to the qualified voters of such district at any general, primary  
 7 or special election. Such election officials, upon receipt of such request in the form of a verified  
 8 resolution or resolutions approved by the majority of the members of such district board of  
 9 directors, shall set the date of such election and give notice of such election as provided by  
 10 sections 115.063 and 115.065, RSMo.

2. Such proposition or propositions shall be jointly or severally submitted to the voters  
 12 in substantially the following form at such election:

13 (1) Shall the Metropolitan Zoological Park and Museum District of the City of .....  
 14 and County of ..... be authorized to increase the tax rate for the zoological park subdistrict  
 15 up to the maximum tax rate of eight cents, or any percent thereof, on each \$100 of assessed  
 16 valuation of taxable property within the district for the purpose of operating, maintaining and  
 17 otherwise financially supporting the subdistrict? The tax rate shall be set annually by the board  
 18 based on the budget submitted by the zoological park subdistrict and approved by the board.  
 19 This tax rate shall replace the present tax rate of ..... cents for the zoological park subdistrict.

20  YES  NO

21 (2) Shall the Metropolitan Zoological Park and Museum District of the City of .....  
 22 and County of ..... be authorized to increase the tax rate for the art museum subdistrict up to  
 23 the maximum tax rate of eight cents, or any percent thereof, on each \$100 of assessed valuation  
 24 of taxable property within the district for the purpose of operating, maintaining and otherwise  
 25 financially supporting the subdistrict and approved by the board? The tax rate shall be set  
 26 annually by the board based on the budget submitted by the art museum subdistrict and approved

27 by the board. This tax rate shall replace the present tax rate of ..... cents for the art museum  
28 subdistrict.

29  YES  NO

30 (3) Shall the Metropolitan Zoological Park and Museum District of the City of .....  
31 and County of ..... be authorized to increase the tax rate for the botanical garden subdistrict  
32 up to the maximum tax rate of six cents, or any percent thereof, on each \$100 of assessed  
33 valuation of taxable property within the district for the purpose of operating, maintaining and  
34 otherwise financially supporting the subdistrict and approved by the board? The tax rate shall  
35 be set annually by the board based on the budget submitted by the botanical garden subdistrict  
36 and approved by the board. This tax rate shall replace the present tax rate of ..... cents for the  
37 botanical garden subdistrict.

38  YES  NO

39 **(4) Shall the Metropolitan Zoological Park and Museum District of the City of . .**  
40 **..... and County of ..... be authorized to increase the tax rate for the**  
41 **Missouri history museum subdistrict up to the maximum tax rate of six cents, or any**  
42 **percent thereof, on each \$100 of assessed valuation of taxable property within the district**  
43 **for the purpose of operating, maintaining, and otherwise financially supporting the**  
44 **subdistrict and approved by the board? The tax rate shall be set annually by the board**  
45 **based on the budget submitted by the Missouri history museum subdistrict and approved**  
46 **by the board. This tax rate shall replace the present tax rate of . . . . . cents for the**  
47 **Missouri history museum subdistrict.**

48  YES  NO

49

50 In the event that a majority of the voters voting on such proposition or propositions in such city  
51 and the majority of the voters voting on such proposition or propositions in such county cast  
52 votes "YES" on the proposition or propositions, then the tax rate for such subdistrict shall be  
53 deemed in full force and effect as of the first day of the second month following the election.  
54 The results of the aforesaid election shall be certified by the election officials of such city and  
55 county, respectively, to the respective chief executive officers of such city and county not less  
56 than thirty days after the day on which such election was held. The cost of the election shall be  
57 paid as provided by sections 115.063 and 115.065, RSMo. In the event the proposition or  
58 propositions shall fail to receive a majority of the votes "YES" in either the city or the county,  
59 then the proposition or propositions shall not be resubmitted at any election held within one year  
60 of the date of the election the proposition or propositions were rejected.

2 **198.345. Nothing in sections 198.200 to 198.350 shall prohibit a nursing home**  
 3 **district from establishing and maintaining apartments for seniors that provide, at a**  
 4 **minimum, housing, food services, and emergency call buttons in any county of the third**  
 5 **classification without a township form of government and with more than twenty-eight**  
 6 **thousand two hundred inhabitants but fewer than twenty-eight thousand three hundred**  
 7 **inhabitants or any county of the third classification without a township form of**  
 8 **government and with more than nine thousand five hundred fifty but fewer than nine**  
 9 **thousand six hundred fifty inhabitants.**

210.860. 1. The governing body of any county or city not within a county may, after  
 2 voter approval pursuant to this section, levy a tax not to exceed twenty-five cents on each one  
 3 hundred dollars of assessed valuation on taxable property in the county for the purpose of  
 4 providing counseling, family support, and temporary residential services to persons eighteen  
 5 years of age or less **and those services described in section 210.861.** The question shall be  
 6 submitted to the qualified voters of the county or city not within a county at a county or state  
 7 general, primary or special election upon the motion of the governing body of the county or city  
 8 not within a county or upon the petition of eight percent of the qualified voters of the county  
 9 determined on the basis of the number of votes cast for governor in such county or city not  
 10 within a county at the last gubernatorial election held prior to the filing of the petition. The  
 11 election officials of the county or city not within a county shall give legal notice as provided in  
 12 chapter 115, RSMo. The question shall be submitted in substantially the following form:

13 Shall ..... County (City) be authorized to levy a tax of ..... cents on each one  
 14 hundred dollars of assessed valuation on taxable property in the county (city) for the purpose of  
 15 establishing a community children's services fund for purposes of providing funds for counseling  
 16 and related services to children and youth in the county (city) eighteen years of age or less and  
 17 services which will promote healthy lifestyles among children and youth and strengthen  
 18 families?

19  YES  NO

20  
 21 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
 22 of the question, then the tax shall be levied and collected as otherwise provided by law. If a  
 23 majority of the votes cast on the question by the qualified voters voting thereon are opposed to  
 24 the question, then the tax shall not be levied unless and until the question is again submitted to  
 25 the qualified voters of the county or city not within a county and a majority of such voters are  
 26 in favor of such a tax, and not otherwise.



27           2. All revenues generated by the tax prescribed in this section shall be deposited in the  
28 county treasury **or, in a city not within a county, to the board established by law to**  
29 **administer such fund** to the credit of a special "Community Children's Services Fund" **to**  
30 **accomplish the purposes set out herein and shall be used for no other purpose.** Such fund  
31 shall be administered by **and expended only upon approval by** a board of directors, established  
32 pursuant to section 210.861.

          210.861. 1. When the tax prescribed by section 210.860 or section 67.1775, RSMo, is  
2 established, the governing body of the **city or** county shall appoint a board of directors consisting  
3 of nine members, who shall be residents of the **city or** county. All board members shall be  
4 appointed to serve for a term of three years, except that of the first board appointed, three  
5 members shall be appointed for one-year terms, three members for two-year terms and three  
6 members for three-year terms. Board members may be reappointed. In a city not within a  
7 county, or any county of the first classification with a charter form of government with a  
8 population not less than nine hundred thousand inhabitants, or any county of the first  
9 classification with a charter form of government with a population not less than two hundred  
10 thousand inhabitants and not more than six hundred thousand inhabitants, or any noncharter  
11 county of the first classification with a population not less than one hundred seventy thousand  
12 and not more than two hundred thousand inhabitants, or any noncharter county of the first  
13 classification with a population not less than eighty thousand and not more than eighty-three  
14 thousand inhabitants, or any third classification county with a population not less than  
15 twenty-eight thousand and not more than thirty thousand inhabitants, or any county of the third  
16 classification with a population not less than nineteen thousand five hundred and not more than  
17 twenty thousand inhabitants the members of the community mental health board of trustees  
18 appointed pursuant to the provisions of sections 205.975 to 205.990, RSMo, shall be the board  
19 members for the community children's services fund. The directors shall not receive  
20 compensation for their services, but may be reimbursed for their actual and necessary expenses.

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

29           3. The board may contract with public or not-for-profit agencies licensed or certified  
 30 where appropriate to provide qualified services and may place conditions on the use of such  
 31 funds. The board shall reserve the right to audit the expenditure of any and all funds. The board  
 32 and any agency with which the board contracts may establish eligibility standards for the use of  
 33 such funds and the receipt of services. No member of the board shall serve on the governing  
 34 body, have any financial interest in, or be employed by any agency which is a recipient of funds  
 35 generated pursuant to section 210.860 or section 67.1775, RSMo.

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

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

40           (2) Outpatient chemical dependency and psychiatric treatment programs; counseling and  
 41 related services as a part of transitional living programs; home-based and community-based  
 42 family intervention programs; unmarried parent services; crisis intervention services, inclusive  
 43 of telephone hotlines; and prevention programs which promote healthy lifestyles among children  
 44 and youth and strengthen families;

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

47           5. Revenues collected and deposited in the community children's services fund may not  
 48 be expended for inpatient medical, psychiatric, and chemical dependency services, or for  
 49 transportation services.

**Section 1. 1. Any county of the third classification without a township form of  
 2 government and with more than eleven thousand seven hundred fifty but fewer than eleven  
 3 thousand eight hundred fifty inhabitants may impose a sales tax throughout the county for  
 4 public recreational projects and programs, but the sales tax authorized by this section shall  
 5 not become effective unless the governing body of such county submits to the qualified  
 6 voters of the county a proposal to authorize the county to impose the sales tax.**

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

**8           Shall the County of ..... impose a sales tax of up to one percent for the purpose  
 9 of funding the financing, acquisition, construction, operation, and maintenance of  
 10 recreational projects and programs, including the acquisition of land for such purposes?**

YES

NO

**12           3. If approved by a majority of qualified voters in the county, the governing body  
 13 of the county shall appoint a board of directors consisting of nine members. Of the initial  
 14 members appointed to the board, three members shall be appointed for a term of three**

15 years, three members shall be appointed for a term of two years, and three members shall  
16 be appointed for a term of one year. After the initial appointments, board members shall  
17 be appointed to three-year terms.

18 **4. The sales tax may be imposed at a rate of up to one percent on the receipts from**  
19 **the retail sale of all tangible personal property or taxable service within the county, if such**  
20 **property and services are subject to taxation by the state of Missouri under sections**  
21 **144.010 to 144.525, RSMo.**

22 **5. All revenue collected from the sales tax under this section by the director of**  
23 **revenue on behalf of a county, less one percent for the cost of collection which shall be**  
24 **deposited in the state's general revenue fund after payment of premiums for surety bonds**  
25 **as provided in section 32.087, RSMo, shall be deposited with the state treasurer in a special**  
26 **trust fund, which is hereby created, to be known as the "County Recreation Sales Trust**  
27 **Fund". Moneys in the fund shall not be deemed to be state funds and shall not be**  
28 **commingled with any funds of the state. The director of revenue shall keep accurate**  
29 **records of the amount of money in the trust fund collected in each county imposing a sales**  
30 **tax under this section, and the records shall be open to the inspection of officers of such**  
31 **county and the general public. Not later than the tenth day of each calendar month, the**  
32 **director of revenue shall distribute all moneys deposited in the trust fund during the**  
33 **preceding calendar month by distributing to the county treasurer, or such officer as may**  
34 **be designated by county ordinance or order, of each county imposing the tax under this**  
35 **section the sum due the county as certified by the director of revenue.**

36 **6. The director of revenue may authorize the state treasurer to make refunds from**  
37 **the amounts in the trust fund and credited to any county for erroneous payments and**  
38 **overpayments made, and may redeem dishonored checks and drafts deposited to the credit**  
39 **of such counties. Each county shall notify the director of revenue at least ninety days prior**  
40 **to the effective date of the expiration of the sales tax authorized by this section and the**  
41 **director of revenue may order retention in the trust fund for a period of one year of two**  
42 **percent of the amount collected after receipt of such notice to cover possible refunds or**  
43 **overpayments of such tax and to redeem dishonored checks and drafts deposited to the**  
44 **credit of such accounts. After one year has elapsed after the date of expiration of the tax**  
45 **authorized by this section in a county, the director of revenue shall remit the balance in the**  
46 **account to the county and close the account of such county. The director of revenue shall**  
47 **notify each county of each instance of any amount refunded or any check redeemed from**  
48 **receipts due such county.**

49           **7. The tax authorized under this section may be imposed in accordance with this**  
50 **section by a county in addition to or in lieu of the tax authorized in sections 67.750 to**  
51 **67.780, RSMo.**

52           **8. The sales tax imposed under this section shall expire twenty years from the**  
53 **effective date thereof unless an extension of the tax is submitted to and approved by the**  
54 **qualified voters in the county in the manner provided in this section. Each extension of the**  
55 **sales tax shall be for a period of ten years.**

56           **9. The provisions of this section shall not in any way affect or limit the powers**  
57 **granted to any county to establish, maintain, and conduct parks and other recreational**  
58 **grounds for public recreation.**

59           **10. Except as modified in this section, the provisions of section 32.085 and 32.087,**  
60 **RSMo, shall apply to the tax imposed under this section.**

Section B. Because immediate action is necessary to provide funding for necessary  
2 infrastructure, the enactment of section 94.838 of section A of this act is deemed necessary for  
3 the immediate preservation of the public health, welfare, peace, and safety, and is hereby  
4 declared to be an emergency act within the meaning of the constitution, and the enactment of  
5 section 94.838 of section A of this act shall be in full force and effect upon its passage and  
6 approval.