

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 186

93RD GENERAL ASSEMBLY

0848S.13T

2005

AN ACT

To repeal sections 67.459, 67.1003, 67.1062, 67.1067, 67.1069, 67.1070, 67.1775, 67.1922, 67.1934, 67.1956, 67.1959, 67.1968, 67.1979, 94.070, 94.270, 94.660, 94.700, 100.050, 100.059, 135.010, 137.073, 137.100, 137.106, 144.030, 144.044, 144.518, 184.352, 184.353, 184.357, 210.860, 210.861, 313.800, and 313.820, RSMo, and to enact in lieu thereof forty new sections relating to local taxes, with an emergency clause for a certain section.

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

Section A. Sections 67.459, 67.1003, 67.1062, 67.1067, 67.1069, 67.1070, 67.1775, 67.1922, 67.1934, 67.1956, 67.1959, 67.1968, 67.1979, 94.070, 94.270, 94.660, 94.700, 100.050, 100.059, 135.010, 137.073, 137.100, 137.106, 144.030, 144.044, 144.518, 184.352, 184.353, 184.357, 210.860, 210.861, 313.800, and 313.820, RSMo, are repealed and forty new sections enacted in lieu thereof to be known as sections 67.055, 67.459, 67.1003, 67.1062, 67.1067, 67.1069, 67.1070, 67.1159, 67.1305, 67.1775, 67.1922, 67.1934, 67.1956, 67.1959, 67.1968, 67.1979, 82.850, 94.070, 94.270, 94.660, 94.700, 94.837, 94.838, 100.050, 100.059, 135.010, 137.073, 137.100, 137.106, 144.030, 144.044, 144.518, 184.352, 184.353, 184.357, 210.860, 210.861, 313.800, 313.820, and 1, to read as follows:

67.055. Any moneys received or collected to fund additional costs and expenses incurred by any county office, shall be reviewed by the county budget officer when he or

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.

3 **she is formulating the annual budget and shall be used solely for the purposes provided for**
4 **in statute for each fund.**

67.459. The portion of the cost of any improvement to be assessed against the real
2 property in a neighborhood improvement district shall be apportioned against such property in
3 accordance with the benefits accruing thereto by reasons of such improvement. The cost may
4 be assessed equally per front foot or per square foot against property within the district or by any
5 other reasonable assessment plan determined by the governing body of the city or county which
6 results in imposing substantially equal burdens or share of the cost upon property similarly
7 benefited **and which may include, in the case of condominium or equitable owner**
8 **association ownership, a determination that all units within the condominium or equitable**
9 **owner association are equally benefited.** The governing body of the city or county may from
10 time to time determine and establish by ordinance or resolution reasonable general classifications
11 and formulae for the methods of assessing the benefits.

67.1003. 1. The governing body of any city or county, other than a city or county already
2 imposing a tax on the charges for all sleeping rooms paid by the transient guests of hotels and
3 motels situated in such city or county or a portion thereof pursuant to any other law of this state,
4 having more than three hundred fifty hotel and motel rooms inside such city or county or **(1)** a
5 county of the third classification with a population of [(1)] more than seven thousand but less
6 than seven thousand four hundred inhabitants; (2) or a third class city with a population of
7 greater than ten thousand but less than eleven thousand located in a county of the third
8 classification with a township form of government with a population of more than thirty
9 thousand; (3) or a county of the third classification with a township form of government with a
10 population of more than twenty thousand but less than twenty-one thousand; **(4)** or any third
11 class city with a population of more than eleven thousand but less than thirteen thousand which
12 is located in a county of the third classification with a population of more than twenty-three
13 thousand but less than twenty-six thousand; **(5) or any city of the third classification with**
14 **more than ten thousand five hundred but fewer than ten thousand six hundred inhabitants**
15 may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or
16 motels situated in the city or county or a portion thereof, which shall be not more than five
17 percent per occupied room per night, except that such tax shall not become effective unless the
18 governing body of the city or county submits to the voters of the city or county at a state general
19 or primary election a proposal to authorize the governing body of the city or county to impose
20 a tax pursuant to this section. The tax authorized by this section shall be in addition to the charge
21 for the sleeping room and shall be in addition to any and all taxes imposed by law and the
22 proceeds of such tax shall be used by the city or county solely for the promotion of tourism.
23 Such tax shall be stated separately from all other charges and taxes.

24 2. Notwithstanding any other provision of law to the contrary, the tax authorized in this
25 section shall not be imposed in any city or county already imposing such tax pursuant to any
26 other law of this state, except that cities of the third class having more than two thousand five
27 hundred hotel and motel rooms, and located in a county of the first classification in which and
28 where another tax on the charges for all sleeping rooms paid by the transient guests of hotels and
29 motels situated in such county is imposed, may impose the tax authorized by this section of not
30 more than one-half of one percent per occupied room per night.

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

33 Shall (insert the name of the city or county) impose a tax on the charges for all sleeping
34 rooms paid by the transient guests of hotels and motels situated in (name of city or county) at a
35 rate of (insert rate of percent) percent for the sole purpose of promoting tourism?

36 ☐ Yes ☐ No

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

67.1062. As used in sections 67.1062 to 67.1071, unless the context clearly requires
2 otherwise, the following words and phrases mean:

(1) “Agency”, an entity which provides [housing-related assistance] **any service related** to homeless persons or the repair or replacement of housing structures which are in violation of the county housing code, and shall include not-for-profit housing partnerships as defined in 24 CFR Part 92 or successor regulations;

7 (2) “City”, any city not within a county;

8 (3) “County”, a county of the first class having a charter form of government;

9 (4) “Designated authority”, the board, commission, agency, or other body designated
10 under the provisions of section 67.1065 as the authority to administer the allocation and
11 distribution of funds to agencies;

12 (5) “Homeless”, an involuntary state characterized by a lack of habitable housing or
13 shelter.

67.1067. 1. Any agency providing [assistance] **services related** to homeless persons may
2 apply to the designated authority for funds to be used to provide [housing] **such services** for the
3 homeless. All applications shall include, but not be limited to, the following:

4 (1) [Evidence that the agency is incorporated or authorized to do business in this state as
5 a nonprofit corporation;

6 (2)] A list of the directors of the [corporation] **applicant, if any**, and a list of the trustees
7 of the agency if different;

8 [(3)] (2) The proposed budget of the agency for the following calendar year, or other
9 period for which funding is sought;

10 [(4)] (3) A summary of the services proposed to be offered in the following calendar year,
11 or other period for which funding is sought;

12 [(5)] (4) An estimate of the number of persons to be served during the following calendar
13 year, or other period for which funding is sought; and

14 [(6)] (5) Any other information deemed relevant to the application by the designated
15 authority.

16 2. After review of an application for funds from an agency that meets the criteria set forth
17 in section 67.1069, the designated authority shall notify the agency in writing whether it is
18 eligible to receive funds and, if the agency is eligible, specify the amount available for that
19 agency from the fund established pursuant to sections 67.1063 and 67.1064.

 67.1069. To qualify for funds allocated and distributed pursuant to section 67.1067, an
2 agency [shall meet] **may be any entity which provides services related to homeless persons**
3 **or which meets** all of the following requirements:

4 (1) [Be incorporated or authorized to do business in the state as a nonprofit corporation;

5 (2)] Have trustees who represent the racial, ethnic and socioeconomic diversity of the
6 community to be served, at least one of whom must possess experience in confronting or
7 mitigating the problems of homeless;

8 [(3)] (2) Receive at least twenty-five percent of its funds from sources other than funds
9 distributed pursuant to section 67.1067. These other sources may be public or private and may
10 include contributions of goods or services, including materials, commodities, transportation,
11 office space or other types of facilities or personal service; and

12 [(4)] (3) Require persons employed by or volunteering services to the agency to maintain
13 the confidentiality of any information that would identify individuals served by the agency.

 67.1070. Funds shall be allocated to:

2 (1) Agencies offering or proposing to offer the broadest range of housing-related services
3 to persons in the community served, including:

4 (a) Emergency short-term and long-term shelter for the homeless;

5 (b) Prevention of residential foreclosures and evictions;

6 (c) Coordination of existing community services; and

7 (d) Projects to encourage self-sufficiency of participants and facilitate transition from
8 dependency on subsidized housing;

9 (2) Other [agencies offering or proposing to offer services specifically to homeless
10 persons] **entities essential for carrying out the purposes of this section.**

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

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

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

(2) Upon receipt by the authority of sufficient security to secure payment thereof; or

(3) By final judgment holding such lien to have been erroneously imposed.

3. Each recorder shall receive the standard statutory fee for the recording of each notice of lien and for each release of lien filed for record. The authority is authorized to collect an additional penalty from each taxpayer equal to the cost of filing a notice of lien or release with respect to such taxpayer.

4. Any person operating or managing a business or facility who owes any tax, penalty, or interest, or is required to file any report with the authority, shall notify the authority in writing at least ten days prior to any sale of the entire business or facility, or the entire assets or property of the business or facility, or a major part thereof. Such notice shall include the name of the business or facility, the name of the owner of the business or facility, the name of the person collecting the tax at the time of the notice, the name of the purchaser, and the intended date of purchase. A purchaser of such business, facility, assets, or property who takes with notice of any delinquent tax or with notice of noncompliance with this section takes subject to any tax, penalty, or interest owed by the seller.

5. The authority shall have the power to bring a civil action in any court of competent jurisdiction to enjoin the operation of the business or facility of any person or the successor-in-interest to any person operating or managing the same business or facility, which business or facility gave rise to any tax, penalty, or interest which is unpaid or to enjoin the operating or managing of any such business or facility whose owners or successors-in-interest are operating or managing in violation of the provisions of sections

37 **67.1150 to 67.1159. The courts shall expedite the hearing on the merits of any such action**
38 **and shall not require the authority to post a bond pending such hearing.**

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

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

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

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

20 ☐ **YES**

☐ **NO**

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**
Fund".

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

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

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

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

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

63 **10. (1) No revenue generated by the tax authorized in this section shall be used for**
64 **any retail development project, except for the redevelopment of downtown areas and**
65 **historic districts. Not more than twenty-five percent of the revenue generated shall be**
66 **used annually for administrative purposes, including staff and facility costs.**

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

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

- 71 (b) **Installation of infrastructure for industrial or business parks;**
72 (c) **Improvement of water and wastewater treatment capacity;**
73 (d) **Extension of streets;**
74 (e) **Public facilities directly related to economic development and job creation; and**
75 (f) **Providing matching dollars for state or federal grants relating to such long-term**
76 **projects;**
- 77 (3) **The remaining revenue generated by the tax authorized in this section may be**
78 **used for, but shall not be limited to, the following:**
- 79 (a) **Marketing;**
80 (b) **Providing grants and loans to companies for job training, equipment**
81 **acquisition, site development, and infrastructures;**
82 (c) **Training programs to prepare workers for advanced technologies and high skill**
83 **jobs;**
84 (d) **Legal and accounting expenses directly associated with the economic**
85 **development planning and preparation process;**
86 (e) **Developing value-added and export opportunities for Missouri agricultural**
87 **products.**
- 88 11. **All revenue generated by the tax shall be deposited in a special trust fund and**
89 **shall be used solely for the designated purposes. If the tax is repealed, all funds remaining**
90 **in the special trust fund shall continue to be used solely for the designated purposes. Any**
91 **funds in the special trust fund which are not needed for current expenditures may be**
92 **invested by the governing body in accordance with applicable laws relating to the**
93 **investment of other city or county funds.**
- 94 12. **Any city or county imposing the tax authorized in this section shall establish an**
95 **economic development tax board. The volunteer board shall receive no compensation or**
96 **operating budget.**
- 97 (1) **The economic development tax board established by a city and shall consist of**
98 **five members, to be appointed as follows:**
- 99 (a) **One member shall be appointed by the school districts included within any**
100 **economic development plan or area funded by the sales tax authorized in this section. Such**
101 **members shall be appointed in any manner agreed upon by the affected districts;**
102 (b) **Three members shall be appointed by the chief elected officer of the city with**
103 **the consent of the majority of the governing body of the city;**
104 (c) **One member shall be appointed by the governing body of the county in which**
105 **the city is located.**

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

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

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

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

114
115 Of the members initially appointed, three shall be designated to serve for terms of two
116 years, and the remaining members shall be designated to serve for a term of four years
117 from the date of such initial appointments. Thereafter, the members appointed shall serve
118 for a term of four years, except that all vacancies shall be filled for unexpired terms in the
119 same manner as were the original appointments.

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

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

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

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

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

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

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

- (1) A statement of its primary economic development goals;
- (2) A statement of the total economic development sales tax revenues received during the immediately preceding calendar year;
- (3) A statement of total expenditures during the preceding calendar year in each of the following categories:
 - (a) Infrastructure improvements;
 - (b) Land and or buildings;
 - (c) Machinery and equipment;
 - (d) Job training investments;
 - (e) Direct business incentives;
 - (f) Marketing;
 - (g) Administration and legal expenses; and
 - (h) Other expenditures.

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

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

☐ YES

☐ NO

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

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

195 **20. If any provision of this section or section 67.1303 or the application thereof to**
196 **any person or circumstance is held invalid, the invalidity shall not affect other provisions**
197 **or application of this section or section 67.1303 which can be given effect without the**
198 **invalid provision or application, and to this end the provisions of this section and section**
199 **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 [If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
21 of the question, then the tax shall be levied and collected as otherwise provided by law. If a
22 majority of the votes cast on the question by the qualified voters voting thereon are opposed to
23 the question, then the tax shall not be levied unless and until the question is again submitted to
24 the qualified voters of the county and a majority of such voters are in favor of such a tax, and not
25 otherwise.] **If a majority of the votes cast on the question by the qualified voters voting**
26 **thereon are in favor of the question, then the ordinance or order and any amendments**
27 **thereto shall be in effect on the first day of the second calendar quarter after the director**
28 **receives notification of the local sales tax. If a question receives less than the required**
29 **majority, then the governing authority of the city or county shall have no power to impose**
30 **the sales tax unless and until the governing authority of the city or county has submitted**
31 **another question to authorize the imposition of the sales tax authorized by this section and**
32 **such question is approved by the required majority of the qualified voters voting thereon.**
33 **However, in no event shall a question under this section be submitted to the voters sooner**
34 **than twelve months from the date of the last question under this section.**

35 **2. After the effective date of any tax imposed under the provisions of this section,**
36 **the director of revenue shall perform all functions incident to the administration,**
37 **collection, enforcement, and operation of the tax and the director of revenue shall collect**
38 **in addition to the sales tax for the state of Missouri the additional tax authorized under the**
39 **authority of this section. The tax imposed under this section and the tax imposed under**
40 **the sales tax law of the state of Missouri shall be collected together and reported upon such**
41 **forms and under such administrative rules and regulations as may be prescribed by the**
42 **director of revenue.**

43 **3. All sales taxes collected by the director of revenue under this section on behalf**
44 **of any city or county, less one percent for the cost of collection, which shall be deposited**
45 **in the state's general revenue fund after payment of premiums for surety bonds as**
46 **provided in section 32.087, RSMo, shall be deposited with the state treasurer in a special**
47 **fund, which is hereby created, to be known as the "Community Children's Services Fund".**
48 **The moneys in the city or county community children's services fund shall not be deemed**
49 **to be state funds and shall not be commingled with any funds of the state. The director of**

50 revenue shall keep accurate records of the amount of money in the fund which was
51 collected in each city or county imposing a sales tax under this section, and the records
52 shall be open to the inspection of officers of each city or county and the general public. Not
53 later than the tenth day of each month, the director of revenue shall distribute all moneys
54 deposited in the fund during the preceding month by distributing to the city or county
55 treasurer, or such other officer as may be designated by a city or county ordinance or
56 order, of each city or county imposing the tax authorized by this section, the sum, as
57 certified by the director of revenue, due the city or county.

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

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

73 **6. All revenues generated by the tax prescribed in this section shall be deposited in the**
74 **county treasury or, in a city not within a county, to the board established by law to**
75 **administer such fund to the credit of a special "Community Children's Services Fund" to**
76 **accomplish the purposes set out herein and in section 210.861, RSMo, and shall be used for**
77 **no other purpose. Such fund shall be administered by a board of directors, established**
78 **[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 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
 24 to the question, place an "X" in the box opposite "No".

25
 26 If a majority of the votes cast on the proposal by the qualified voters of the county voting thereon
 27 are in favor of the proposal, then the order shall become effective on the first day of the second
 28 calendar quarter after the director of revenue receives notice of adoption of the tax. If the
 29 proposal receives less than the required majority, then the governing body of the county shall
 30 have no power to impose the sales tax authorized pursuant to this section unless and until the
 31 governing body shall again have submitted another proposal to authorize the governing body to
 32 impose the sales tax authorized by this section and such proposal is approved by the required
 33 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 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
14 to the question, place an "X" in the box opposite "No".

15

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

67.1956. 1. In each tourism community enhancement district established pursuant to
2 section 67.1953, there shall be a board of directors, to [initially] consist of [not less than five]
3 **seven** members. [One member] **Three members** shall be selected by the governing body of the
4 city, town or village, [with the largest population, at the inception of the district, within the
5 district. One member] **located within the district that collected the largest amount of retail**
6 **sales tax within the district in the year preceding the establishment of the district. Two**
7 **members** shall be selected by the governing body of the city, town or village, [with the second
8 largest population, at the inception of the district, within the district] **located within the district**
9 **that collected the second largest amount of retail sales tax within the district in the year**
10 **preceding the establishment of the district**, if such a city, town or village exists in the district.
11 If no such city, town or village exists in the district then [one member] **two additional members**
12 shall be selected by [the board of directors of the district from the unincorporated area of such
13 district. Two members] **the governing body of the city, town, or village located within the**
14 **district that collected the largest amount of retail sales tax within the district in the year**
15 **preceding the establishment of the district. One member** shall be selected by the [largest
16 convention and visitor's bureau or similar organization, at the inception of the district, within]
17 **governing body of the county located within the district that collected the largest amount**
18 **of retail sales tax within the district in the year preceding the establishment of the district.**
19 One member shall be selected by the [destination marketing organization of the second largest
20 county, city, town or village, at the inception of the district, within] **governing body of the**
21 **county located within the district that collected the second largest amount of retail sales tax**
22 **within the district in the year preceding the establishment of the district.**

23 2. Of the members first selected, the [two] **three** members from the city, town or village
24 **located within the district that collected the largest amount of retail sales tax within the**
25 **district in the year preceding the establishment of the district** shall be selected for a term of
26 three years, the two members from the [convention and visitor's bureau] **the city, town, or**

27 **village located within the district that collected the second largest amount of retail sales tax**
28 **within the district in the year preceding the establishment of the district** shall be selected
29 for a term of two years, and the [member from the destination marketing organization of the
30 second largest city] **the remaining members** shall be selected for a term of one year. Thereafter,
31 each member selected shall serve a three-year term. Every member shall be **either** a resident of
32 the district, **own real property within the district, be employed by a business within the**
33 **district, or operate a business within the district.** All members shall serve without
34 compensation. [Any vacancy within the board shall be filled in the same manner as the person
35 who vacated the position was selected, with the new person serving the remainder of the term
36 of the person who vacated the position.] The board shall elect its own treasurer, secretary and
37 such other officers as it deems necessary and expedient, and it may make such rules, regulations,
38 and bylaws to carry out its duties pursuant to sections 67.1950 to 67.1977.

39 [2. Any time a district is expanded by either an unincorporated or incorporated area, the
40 board shall be expanded by two members. One member shall be appointed by the governing
41 body of the incorporated area added to the district or by the board of directors of the district for
42 the unincorporated area added to the district and one member shall be appointed by the governing
43 body of the city, town or village with the largest population at the inception of the district for the
44 first expansion and every odd-numbered expansion thereafter, or by the convention and visitor's
45 bureau or similar entity of the largest city, town or village, at the inception of the district, for the
46 second expansion and every even-numbered expansion thereafter.]

47 **3. Any vacancy within the board shall be filled in the same manner as the person**
48 **who vacated the position was selected within sixty days of the vacancy occurring, with the**
49 **new person serving the remainder of the term of the person who vacated the position. In**
50 **the event that a person is not so selected within sixty days of the vacancy occurring, the**
51 **remaining members of the board shall select a person to serve the remainder of the term**
52 **of the person who vacated the position.**

53 **4. If a tourism community enhancement district is already in existence on August**
54 **28, 2005, the one additional board member shall be appointed by the governing body of the**
55 **city, town, or village located within the district that collected the largest amount of retail**
56 **sales tax within the district in the year preceding the establishment of the district for a one**
57 **year term and the other additional board member shall be appointed by the governing**
58 **body of the county located within the district that collected the second largest amount of**
59 **retail sales tax within the district in the year preceding the establishment of the district for**
60 **a two year term, thereafter all board members shall serve three year terms. The existing**
61 **board members shall serve out their terms with the provisions of this section controlling**
62 **the appointment of successor board members, with first and second board existing**

63 positions to expire to be appointed by the governing body of the city, town, or village
 64 located within the district that collected the largest amount of retail sales tax within the
 65 district in the year preceding the establishment of the district, the third and fourth existing
 66 board positions to expire to be appointed by the governing body of the city, town, or village
 67 located within the district that collected the second largest amount of retail sales tax within
 68 the district in the year preceding the establishment of the district and the fifth existing
 69 board position to expire to be appointed by the governing body of the county located within
 70 the district that collected the largest amount of retail sales tax within the district in the year
 71 preceding the establishment of the district.

72 [3.] 5. The board, on behalf of the district, may:

73 (1) Cooperate with public agencies and with any industry or business located within the
 74 district in the implementation of any project;

75 (2) Enter into any agreement with any public agency, person, firm, or corporation to
 76 implement any of the provisions of sections 67.1950 to 67.1977;

77 (3) Contract and be contracted with, and sue and be sued; and

78 (4) Accept gifts, grants, loans, or contributions from the United States of America, the
 79 state, any political subdivision, foundation, other public or private agency, individual, partnership
 80 or corporation on behalf of the tourism enhancement district community.

67.1959. 1. The board, by a majority vote, may submit to the residents of such district
 2 a tax of not more than one percent on all retail sales, except **sales of food as defined in section**
 3 **144.014**, sales of new or used motor vehicles, trailers, boats, or other outboard motors and sales
 4 of funeral services, made within the district which are subject to taxation pursuant to the
 5 provisions of sections 144.010 to 144.525, RSMo. Upon the written request of the board to the
 6 election authority of the county in which a majority of the area of the district is situated, such
 7 election authority shall submit a proposition to the residents of such district at a municipal or
 8 statewide primary or general election, or at a special election called for that purpose. Such
 9 election authority shall give legal notice as provided in chapter 115, RSMo.

10 2. Such proposition shall be submitted to the voters of the district in substantially the
 11 following form at such election:

12 Shall the Tourism Community Enhancement District impose a sales tax of
 13 (insert amount) for the purpose of promoting tourism [and community enhancements in the
 14 (name of county, city, town or village that includes a majority of the area within the proposed
 15 district) Tourism Community Enhancement District] **in the district?**

16 ☐ Yes

☐ No

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

19 If a majority of the votes cast on the proposal by the qualified voters of the proposed district
20 voting thereon are in favor of the proposal, then the order shall become effective on the first day
21 of the second calendar quarter after the director of revenue receives notice of adoption of the tax.
22 If the proposal receives less than the required majority, then the board shall have no power to
23 impose the sales tax authorized pursuant to this section unless and until the board shall again
24 have submitted another proposal to authorize the board to impose the sales tax authorized by this
25 section and such proposal is approved by the required majority of the qualified voters of the
26 district.

67.1968. Expenditures may be made from the tourism community enhancement district
2 sales tax trust fund or moneys collected pursuant to section 67.1965 for any purposes authorized
3 pursuant to subsection 1 of section 67.1959, provided as follows:

4 (1) [Ten percent of the revenues shall be used for education purposes. The board shall
5 transmit those revenues to the school district or districts within the district, on a basis of revenue
6 collected within each school district. These revenues shall not be used in any manner with
7 respect to the calculation of the state school aid pursuant to chapter 163, RSMo;

8 (2) Ten percent of the revenues collected from the tax authorized by this section shall
9 be used by the board for senior citizen or youth or community enhancement purposes within the
10 district. The board shall distribute these revenues to the cities, towns and villages based upon
11 the amount of sales tax collected within each city, town or village and the portion of the revenues
12 not attributable to any city, town or village shall be distributed at the discretion of the board;

13 (3) Seventy-five percent of the revenues shall be used by the board for marketing,
14 advertising and promotion of tourism. The district shall enter into an agreement with a
15 not-for-profit organization providing local support services, including but not limited to visitor's
16 centers, to conduct and administer public relations, sales and marketing of tourism on behalf of
17 the district to enhance the economic health of the district. Such marketing, advertising and
18 promotional activities shall be developed into a comprehensive marketing plan, for the benefit
19 of the district;

20 (4) Two percent of the revenues shall be distributed among each destination marketing
21 organization located within each school district or districts within the district based upon the
22 amount of sales tax collected within each school district;

23 (5) Two percent of the revenues shall be transmitted to the not-for-profit organization
24 conducting and administering the marketing plan within the district for purposes of administering
25 the marketing plan] **One percent of the revenues collected from the tax authorized by this**
26 **section may be held in reserve and used by the board for the reimbursement of or for**
27 **lawful and reasonable administrative expenses involved with the board's fulfillment of**
28 **their statutory duties including, but not limited to, insurance, election costs, legal,**

29 accounting, and audit fees, administrative services and travel. If such reasonable expenses,
30 plus a reasonable reserve, exceeds the revenues provided in this subsection, then the
31 additional revenues necessary for such reasonable expenses shall come from the revenues
32 provided in subsection 2 of this section. If such reasonable expenses, plus a reasonable
33 reserve, do not exceed the revenues provided in this subsection, the board may use the
34 excess funds in the same manner as the revenues provided in subsection 2 of this section.

35 (2) Ninety-eight percent of the revenues collected from the tax authorized by this
36 section shall be used by the board for marketing, advertising, and promotion of tourism,
37 the administration thereof, and a reasonable reserve. The district shall enter into an
38 agreement with an organization or organizations to conduct and administer functions such
39 as public relations, sales and marketing of tourism on behalf of the district to enhance the
40 economic health of the district. Such marketing, advertising, and promotional activities
41 shall be developed into a comprehensive marketing plan, for the benefit of the district. Up
42 to two percent of the revenues in this subsection, at the sole discretion of the board, may
43 be distributed among each destination marketing organization, located within each school
44 district, for marketing based upon a marketing plan which shall be submitted each year
45 by the destination marketing organizations located within the district, if such marketing
46 plan is approved by the board;

47 (3) One percent of the revenues collected from the tax authorized by this section
48 may be retained by the Missouri department of revenue or any other entity responsible for
49 the collection of the sales tax.

67.1979. Members of the board of directors may be removed by [two-thirds] a majority
2 vote of the appointing governing body.

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

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

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

42 ☐ YES

☐ NO

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

50 **4. The tax imposed under this section shall be known as the "Museum and**
51 **Tourism-Related Activities Tax". Each city imposing a tax under this section shall**
52 **establish separate trust funds to be known as the "Museum Trust Fund" and the**
53 **"Tourism-Related Trust Fund". The city treasurer shall deposit the revenue derived from**
54 **the tax imposed under this section for museum purposes in the museum trust fund, and**
55 **shall deposit the revenue derived for tourism-related purposes in the tourism-related trust**
56 **fund. The proceeds of such tax shall be appropriated by the city council exclusively for the**
57 **development, promotion, and operation of museum and tourism-related activities and**
58 **facilities in the city.**

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

62 **6. All exemptions for government agencies, organizations, individuals, and on the**
63 **sale of certain tangible personal property and taxable services granted under sections**
64 **144.010 to 144.525, RSMo, shall be applicable to the imposition and collection of any tax**
65 **imposed under this section.**

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

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

86 **director may prescribe. All refunds and penalties as provided in sections 144.010 to**
87 **144.525, RSMo, are hereby made applicable to violations of this section.**

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

94.070. **1.** In addition to the levy aforesaid for general municipal purposes, all cities of
2 the third class are hereby authorized to levy annually not to exceed the following rates of taxation
3 on all property subject to its taxing power for the following special purposes:

4 (1) For library purposes in the manner and at the rate authorized under the provisions of
5 sections 182.140 to 182.301, RSMo;

6 (2) For hospitals, public health, and museum purposes twenty cents on the one hundred
7 dollars assessed valuation; and

8 (3) For recreational grounds in the manner and at the rate authorized under the provisions
9 of sections 90.500 to 90.570, RSMo.

10 **2. In lieu of the twenty cents levied on the one hundred dollars assessed valuation**
11 **for hospitals, public health, and museum purposes in subdivision (2) of subsection 1 of this**
12 **section, any city of the third classification with more than ten thousand eight hundred but**
13 **less than ten thousand nine hundred inhabitants and located in more than one county may**
14 **levy a tax at the rate of thirty cents on the one hundred dollars assessed valuation for**
15 **hospital, public health, and museum purposes.**

94.270. **1.** The mayor and board of aldermen shall have power and authority to regulate
2 and to license and to levy and collect a license tax on auctioneers, druggists, hawkers, peddlers,
3 banks, brokers, pawnbrokers, merchants of all kinds, grocers, confectioners, restaurants,
4 butchers, taverns, hotels, public boardinghouses, billiard and pool tables and other tables,
5 bowling alleys, lumber dealers, real estate agents, loan companies, loan agents, public buildings,
6 public halls, opera houses, concerts, photographers, bill posters, artists, agents, porters, public
7 lecturers, public meetings, circuses and shows, for parades and exhibitions, moving picture
8 shows, horse or cattle dealers, patent right dealers, stockyards, inspectors, gaugers, mercantile
9 agents, gas companies, insurance companies, insurance agents, express companies, and express
10 agents, telegraph companies, light, power and water companies, telephone companies,
11 manufacturing and other corporations or institutions, automobile agencies, and dealers, public
12 garages, automobile repair shops or both combined, dealers in automobile accessories, gasoline
13 filling stations, soft drink stands, ice cream stands, ice cream and soft drink stands combined,

14 soda fountains, street railroad cars, omnibuses, drays, transfer and all other vehicles, traveling
15 and auction stores, plumbers, and all other business, trades and avocations whatsoever, and fix
16 the rate of carriage of persons, drayage and cartage of property; and to license, tax, regulate and
17 suppress ordinaries, money brokers, money changers, intelligence and employment offices and
18 agencies, public masquerades, balls, street exhibitions, dance houses, fortune tellers, pistol
19 galleries, corn doctors, private venereal hospitals, museums, menageries, equestrian
20 performances, horoscopic views, telescopic views, lung testers, muscle developers, magnifying
21 glasses, ten pin alleys, ball alleys, billiard tables, pool tables and other tables, theatrical or other
22 exhibitions, boxing and sparring exhibitions, shows and amusements, tippling houses, and sales
23 of unclaimed goods by express companies or common carriers, auto wrecking shops and junk
24 dealers; to license, tax and regulate hackmen, draymen, omnibus drivers, porters and all others
25 pursuing like occupations, with or without vehicles, and to prescribe their compensation; and to
26 regulate, license and restrain runners for steamboats, cars, and public houses; and to license
27 ferries, and to regulate the same and the landing thereof within the limits of the city, and to
28 license and tax auto liveries, auto drays and jitneys.

29 2. Notwithstanding any other law to the contrary, no city of the fourth classification with
30 more than eight hundred but less than nine hundred inhabitants and located in any county with
31 a charter form of government and with more than one million inhabitants shall levy or collect
32 a license fee on hotels or motels in an amount in excess of twenty-seven dollars per room per
33 year. No hotel or motel in such city shall be required to pay a license fee in excess of such
34 amount, and any license fee in such city that exceeds the limitations of this subsection shall be
35 automatically reduced to comply with this subsection.

36 3. Notwithstanding any other law to the contrary, no city of the fourth classification with
37 more than four thousand one hundred but less than four thousand two hundred inhabitants and
38 located in any county with a charter form of government and with more than one million
39 inhabitants shall levy or collect a license fee on hotels or motels in an amount in excess of
40 thirteen dollars and fifty cents per room per year. No hotel or motel in such city shall be required
41 to pay a license fee in excess of such amount, and any license fee in such city that exceeds the
42 limitations of this subsection shall be automatically reduced to comply with this subsection.

43 **4. Notwithstanding any other law to the contrary, on or after January 1, 2006, no**
44 **city of the fourth classification with more than fifty-one thousand but fewer than fifty-two**
45 **thousand inhabitants and located in any county with a charter form of government and**
46 **with more than two hundred eighty thousand but less than two hundred eighty-five**
47 **thousand shall levy or collect a license fee on hotels or motels in an amount in excess of one**
48 **thousand dollars per year. No hotel or motel in such city shall be required to pay a license**

49 fee in excess of such amount, and any license fee in such city that exceeds the limitation of
50 this subsection shall be automatically reduced to comply with this subsection.

51 **5. Any city under subsection 4 of this section may increase a hotel and motel license**
52 **tax by five percent per year but the total tax levied under this section shall not exceed one-**
53 **eighth of one percent of such hotel or motel's gross revenue.**

54 **6. Any city under subsection 1, 2, and 3 of this section may increase a hotel and**
55 **motel license tax by five percent per year but the total tax levied under this section shall**
56 **not exceed the greater of:**

57 **(1) One-eighth of one percent of such hotel or motel's gross revenue; or**

58 **(2) The business license tax rate for such hotel or motel on May 1, 2005.**

59 **7. The provisions of subsection 6 shall not apply to any tax levied by a city when**
60 **the revenue from such tax is restricted for use to a project from which bonds are**
61 **outstanding as of May 1, 2005.**

 94.660. 1. The governing body of any city not within a county and any county of the first
2 classification having a charter form of government with a population of over nine hundred
3 thousand inhabitants may propose, by ordinance or order, a transportation sales tax of up to
4 [one-half of] one percent for submission to the voters of that city or county at an authorized
5 election date selected by the governing body.

6 2. Any sales tax approved under this section shall be imposed on the receipts from the
7 sale at retail of all tangible personal property or taxable services within the city or county
8 adopting the tax, if such property and services are subject to taxation by the state of Missouri
9 under sections 144.010 to 144.525, RSMo.

10 3. The ballot of submission shall contain, but need not be limited to, the following
11 language:

12 Shall the county/city of (county's or city's name) impose a county/city-wide sales
13 tax of percent for the purpose of providing a source of funds for public transportation
14 purposes?

15 ☐ YES

☐ NO

16 Except as provided in subsection 4 of this section, if a majority of the votes cast in that county
17 or city not within a county on the proposal by the qualified voters voting thereon are in favor of
18 the proposal, then the tax shall go into effect on the first day of the next calendar quarter
19 beginning after its adoption and notice to the director of revenue, but no sooner than thirty days
20 after such adoption and notice. If a majority of the votes cast in that county or city not within
21 a county by the qualified voters voting are opposed to the proposal, then the additional sales tax
22 shall not be imposed in that county or city not within a county unless and until the governing
23 body of that county or city not within a county shall have submitted another proposal to authorize

24 the local option transportation sales tax authorized in this section, and such proposal is approved
25 by a majority of the qualified voters voting on it. In no event shall a proposal pursuant to this
26 section be submitted to the voters sooner than twelve months from the date of the last proposal.

27 4. No tax shall go into effect under this section in any city not within a county or any
28 county of the first classification having a charter form of government with a population over nine
29 hundred thousand inhabitants unless and until both such city and such county approve the tax.

30 5. All sales taxes collected by the director of revenue under this section on behalf of any
31 city or county, less one percent for cost of collection which shall be deposited in the state's
32 general revenue fund after payment of premiums for surety bonds, shall be deposited with the
33 state treasurer in a special trust fund, which is hereby created, to be known as the "County Public
34 Transit Sales Tax Trust Fund". The sales taxes shall be collected as provided in section 32.087,
35 RSMo. The moneys in the trust fund shall not be deemed to be state funds and shall not be
36 commingled with any funds of the state. The director of revenue shall keep accurate records of
37 the amount of money in the trust fund which was collected in each city or county approving a
38 sales tax under this section, and the records shall be open to inspection by officers of the city or
39 county and the public. Not later than the tenth day of each month the director of revenue shall
40 distribute all moneys deposited in the trust fund during the preceding month to the city or county
41 which levied the tax, and such funds shall be deposited with the treasurer of each such city or
42 county and all expenditures of funds arising from the county public transit sales tax trust fund
43 shall be by an appropriation act to be enacted by the governing body of each such county or city
44 not within a county.

45 6. The revenues derived from any transportation sales tax under this section shall be used
46 only for the planning, development, acquisition, construction, maintenance and operation of
47 public transit facilities and systems other than highways.

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

59 revenue shall notify each city or county of each instance of any amount refunded or any check
60 redeemed from receipts due the city or county.

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

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

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

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

4 (2) "Food establishment", any café, cafeteria, lunchroom, or restaurant which sells
5 food at retail;

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

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

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

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

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

18

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

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

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

35 ☐ YES

☐ NO

36

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

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

54 5. Once the initial bonds, if any, have been satisfied, then the governing body of any
55 municipality that has adopted the taxes authorized in this section may submit the question
56 of repeal of the taxes to the voters on any date available for elections for the municipality.
57 The ballot of submission shall be in substantially the following form:

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

61 ☐ YES

☐ NO

62
63 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall
64 become effective on December thirty-first of the calendar year in which such repeal was
65 approved. If a majority of the votes cast on the question by the qualified voters voting
66 thereon are opposed to the repeal, then the tax authorized in this section shall remain
67 effective until the question is resubmitted under this section to the qualified voters, and the
68 repeal is approved by a majority of the qualified voters voting on the question.

69 6. Once the initial bonds, if any, have been satisfied, then whenever the governing
70 body of any municipality that has adopted the taxes authorized in this section receives a
71 petition, signed by ten percent of the registered voters of the municipality voting in the last
72 gubernatorial election, calling for an election to repeal the taxes imposed under this section,

73 the governing body shall submit to the voters of the municipality a proposal to repeal the
74 taxes. If a majority of the votes cast on the question by the qualified voters voting thereon
75 are in favor of the repeal, that repeal shall become effective on December thirty-first of the
76 calendar year in which such repeal was approved. If a majority of the votes cast on the
77 question by the qualified voters voting thereon are opposed to the repeal, then the tax shall
78 remain effective until the question is resubmitted under this section to the qualified voters
79 and the repeal is approved by a majority of the qualified voters voting on the question.

100.050. 1. Any municipality proposing to carry out a project for industrial development
2 shall first, by majority vote of the governing body of the municipality, approve the plan for the
3 project. The plan shall include the following information pertaining to the proposed project:

- 4 (1) A description of the project;
- 5 (2) An estimate of the cost of the project;
- 6 (3) A statement of the source of funds to be expended for the project;
- 7 (4) A statement of the terms upon which the facilities to be provided by the project are
8 to be leased or otherwise disposed of by the municipality; and
- 9 (5) Such other information necessary to meet the requirements of sections 100.010 to
10 100.200.

11 2. If the plan for the project is approved after August 28, 2003, and the project plan
12 involves issuance of revenue bonds or involves conveyance of a fee interest in property to a
13 municipality, the project plan shall additionally include the following information:

- 14 (1) A statement identifying each school district, **junior college district**, county, or city
15 affected by such project except property assessed by the state tax commission pursuant to
16 chapters 151 and 153, RSMo;
- 17 (2) The most recent equalized assessed valuation of the real property and personal
18 property included in the project, and an estimate as to the equalized assessed valuation of real
19 property and personal property included in the project after development;
- 20 (3) An analysis of the costs and benefits of the project on each school district, **junior**
21 **college district**, county, or city; and
- 22 (4) Identification of any payments in lieu of taxes expected to be made by any lessee of
23 the project, and the disposition of any such payments by the municipality.

24 3. If the plan for the project is approved after August 28, 2003, any payments in lieu of
25 taxes expected to be made by any lessee of the project shall be applied in accordance with this
26 section. The lessee may reimburse the municipality for its actual costs of issuing the bonds and
27 administering the plan. All amounts paid in excess of such actual costs shall, immediately upon
28 receipt thereof, be disbursed by the municipality's treasurer or other financial officer to each
29 school district, **junior college district**, county, or city in proportion to the current ad valorem

30 tax levy of each school district, **junior college district**, county, or city; **however, in any county**
31 **of the first classification with more than ninety-three thousand eight hundred but fewer**
32 **than ninety-three thousand nine hundred inhabitants, if the plan for the project is**
33 **approved after May 15, 2005, such amounts shall be disbursed by the municipality's**
34 **treasurer or other financial officer to each affected taxing entity in proportion to the**
35 **current ad valorem tax levy of each affected taxing entity.**

100.059. 1. The governing body of any municipality proposing a project for industrial
2 development which involves issuance of revenue bonds or involves conveyance of a fee interest
3 in property to a municipality shall, not less than twenty days before approving the plan for a
4 project as required by section 100.050, provide notice of the proposed project to the county in
5 which the municipality is located and any school district that is a school district, **junior college**
6 **district**, county, or city; **however, in any county of the first classification with more than**
7 **ninety-three thousand eight hundred but fewer than ninety-three thousand nine hundred**
8 **inhabitants, if the plan for the project is approved after May 15, 2005, such notice shall be**
9 **provided to all taxing affected entities in the county.** Such notice shall include the
10 information required in section 100.050, shall state the date on which the governing body of the
11 municipality will first consider approval of the plan, and shall invite such school districts,
12 counties, or cities to submit comments to the governing body and the comments shall be fairly
13 and duly considered.

14 2. Notwithstanding any other provisions of this section to the contrary, for purposes of
15 determining the limitation on indebtedness of local government pursuant to section 26(b), article
16 VI, Constitution of Missouri, the current equalized assessed value of the property in an area
17 selected for redevelopment attributable to the increase above the total initial equalized assessed
18 valuation shall be included in the value of taxable tangible property as shown on the last
19 completed assessment for state or county purposes.

20 3. The county assessor shall include the current assessed value of all property within the
21 school district, county, or city in the aggregate valuation of assessed property entered upon the
22 assessor's book and verified pursuant to section 137.245, RSMo, and such value shall be utilized
23 for the purpose of the debt limitation on local government pursuant to section 26(b), article VI,
24 Constitution of Missouri.

25 4. This section is applicable only if the plan for the project is approved after August 28,
26 2003.

135.010. As used in sections 135.010 to 135.030 the following words and terms mean:

2 (1) "Claimant", a person or persons claiming a credit under sections 135.010 to 135.030.
3 If the persons are eligible to file a joint federal income tax return and reside at the same address
4 at any time during the taxable year, then the credit may only be allowed if claimed on a combined

5 Missouri income tax return or a combined claim return reporting their combined incomes and
6 property taxes. A claimant shall not be allowed a property tax credit unless the claimant or
7 spouse has attained the age of sixty-five on or before the last day of the calendar year and the
8 claimant or spouse was a resident of Missouri for the entire year, or the claimant or spouse is a
9 veteran of any branch of the armed forces of the United States or this state who became one
10 hundred percent disabled as a result of such service, or the claimant or spouse is disabled as
11 defined in subdivision (2) of this section, and such claimant or spouse provides proof of such
12 disability in such form and manner, and at such times, as the director of revenue may require, or
13 if the claimant has reached the age of sixty on or before the last day of the calendar year and such
14 claimant received surviving spouse Social Security benefits during the calendar year and the
15 claimant provides proof, as required by the director of revenue, that the claimant received
16 surviving spouse Social Security benefits during the calendar year for which the credit will be
17 claimed. **A claimant shall not be allowed a property tax credit if the claimant filed a valid**
18 **claim for a credit under section 137.106 in the year following the year for which the**
19 **property tax credit is claimed.** The residency requirement shall be deemed to have been
20 fulfilled for the purpose of determining the eligibility of a surviving spouse for a property tax
21 credit if a person of the age of sixty-five years or older who would have otherwise met the
22 requirements for a property tax credit dies before the last day of the calendar year. The residency
23 requirement shall also be deemed to have been fulfilled for the purpose of determining the
24 eligibility of a claimant who would have otherwise met the requirements for a property tax credit
25 but who dies before the last day of the calendar year;

26 (2) "Disabled", the inability to engage in any substantial gainful activity by reason of any
27 medically determinable physical or mental impairment which can be expected to result in death
28 or which has lasted or can be expected to last for a continuous period of not less than twelve
29 months. A claimant shall not be required to be gainfully employed prior to such disability to
30 qualify for a property tax credit;

31 (3) "Gross rent", amount paid by a claimant to a landlord for the rental, at arm's length,
32 of a homestead during the calendar year, exclusive of charges for health and personal care
33 services and food furnished as part of the rental agreement, whether or not expressly set out in
34 the rental agreement. If the director of revenue determines that the landlord and tenant have not
35 dealt at arm's length, and that the gross rent is excessive, then he shall determine the gross rent
36 based upon a reasonable amount of rent. Gross rent shall be deemed to be paid only if actually
37 paid prior to the date a return is filed. The director of revenue may prescribe regulations
38 requiring a return of information by a landlord receiving rent, certifying for a calendar year the
39 amount of gross rent received from a tenant claiming a property tax credit and shall, by
40 regulation, provide a method for certification by the claimant of the amount of gross rent paid

41 for any calendar year for which a claim is made. The regulations authorized by this subdivision
42 may require a landlord or a tenant or both to provide data relating to health and personal care
43 services and to food. Neither a landlord nor a tenant may be required to provide data relating to
44 utilities, furniture, home furnishings or appliances;

45 (4) "Homestead", the dwelling in Missouri owned or rented by the claimant and not to
46 exceed five acres of land surrounding it as is reasonably necessary for use of the dwelling as a
47 home. It may consist of part of a multidwelling or multipurpose building and part of the land
48 upon which it is built. "Owned" includes a vendee in possession under a land contract and one
49 or more tenants by the entireties, joint tenants, or tenants in common and includes a claimant
50 actually in possession if he was the immediate former owner of record, if a lineal descendant is
51 presently the owner of record, and if the claimant actually pays all taxes upon the property. It
52 may include a mobile home;

53 (5) "Income", Missouri adjusted gross income as defined in section 143.121, RSMo, less
54 two thousand dollars as an exemption for the claimant's spouse residing at the same address, and
55 increased, where necessary, to reflect the following:

56 (a) Social Security, railroad retirement, and veterans payments and benefits unless the
57 claimant is a one hundred percent service-connected, disabled veteran or a spouse of a one
58 hundred percent service-connected, disabled veteran. The one hundred percent
59 service-connected disabled veteran shall not be required to list veterans payments and benefits;

60 (b) The total amount of all other public and private pensions and annuities;

61 (c) Public relief, public assistance, and unemployment benefits received in cash, other
62 than benefits received under this chapter;

63 (d) No deduction being allowed for losses not incurred in a trade or business;

64 (e) Interest on the obligations of the United States, any state, or any of their subdivisions
65 and instrumentalities;

66 (6) "Property taxes accrued", property taxes paid, exclusive of special assessments,
67 penalties, interest, and charges for service levied on a claimant's homestead in any calendar year.
68 Property taxes shall qualify for the credit only if actually paid prior to the date a return is filed.
69 The director of revenue shall require a tax receipt or other proof of property tax payment. If a
70 homestead is owned only partially by claimant, then "property taxes accrued" is that part of
71 property taxes levied on the homestead which was actually paid by the claimant. For purposes
72 of this subdivision, property taxes are "levied" when the tax roll is delivered to the director of
73 revenue for collection. If a claimant owns a homestead part of the preceding calendar year and
74 rents it or a different homestead for part of the same year, "property taxes accrued" means only
75 taxes levied on the homestead both owned and occupied by the claimant, multiplied by the
76 percentage of twelve months that such property was owned and occupied as the homestead of

77 the claimant during the year. When a claimant owns and occupies two or more different
78 homesteads in the same calendar year, property taxes accrued shall be the sum of taxes allocable
79 to those several properties occupied by the claimant as a homestead for the year. If a homestead
80 is an integral part of a larger unit such as a farm, or multipurpose or multidwelling building,
81 property taxes accrued shall be that percentage of the total property taxes accrued as the value
82 of the homestead is of the total value. For purposes of this subdivision "unit" refers to the parcel
83 of property covered by a single tax statement of which the homestead is a part;

84 (7) "Rent constituting property taxes accrued", twenty percent of the gross rent paid by
85 a claimant and spouse in the calendar year.

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

2 (1) "General reassessment", changes in value, entered in the assessor's books, of a
3 substantial portion of the parcels of real property within a county resulting wholly or partly from
4 reappraisal of value or other actions of the assessor or county equalization body or ordered by
5 the state tax commission or any court;

6 (2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax rate for each
7 purpose of taxation of property a taxing authority is authorized to levy without a vote and any
8 tax rate authorized by election, including bond interest and sinking fund;

9 (3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the
10 provisions of this section or when a court has determined the tax rate; except that, other
11 provisions of law to the contrary notwithstanding, a school district may levy the operating levy
12 for school purposes required for the current year pursuant to subsection 2 of section 163.021,
13 RSMo, less all adjustments required pursuant to article X, section 22 of the Missouri
14 Constitution, if such tax rate does not exceed the highest tax rate in effect subsequent to the 1980
15 tax year. This is the maximum tax rate that may be levied, unless a higher tax rate ceiling is
16 approved by voters of the political subdivision as provided in this section;

17 (4) "Tax revenue", when referring to the previous year, means the actual receipts from
18 ad valorem levies on all classes of property, including state-assessed property, in the immediately
19 preceding fiscal year of the political subdivision, plus an allowance for taxes billed but not
20 collected in the fiscal year and plus an additional allowance for the revenue which would have
21 been collected from property which was annexed by such political subdivision but which was
22 not previously used in determining tax revenue pursuant to this section. The term "tax revenue"
23 shall not include any receipts from ad valorem levies on any property of a railroad corporation
24 or a public utility, as these terms are defined in section 386.020, RSMo, which were assessed by
25 the assessor of a county or city in the previous year but are assessed by the state tax commission
26 in the current year. All school districts and those counties levying sales taxes pursuant to chapter
27 67, RSMo, shall include in the calculation of tax revenue an amount equivalent to that by which

28 they reduced property tax levies as a result of sales tax pursuant to section 67.505, RSMo, and
29 section 164.013, RSMo, **or as excess home dock city or county fees as provided in subsection**
30 **4 of section 313.820, RSMo**, in the immediately preceding fiscal year but not including any
31 amount calculated to adjust for prior years. For purposes of political subdivisions which were
32 authorized to levy a tax in the prior year but which did not levy such tax or levied a reduced rate,
33 the term "tax revenue", as used in relation to the revision of tax levies mandated by law, shall
34 mean the revenues equal to the amount that would have been available if the voluntary rate
35 reduction had not been made.

36 2. Whenever changes in assessed valuation are entered in the assessor's books for any
37 personal property, in the aggregate, or for any subclass of real property as such subclasses are
38 established in section 4(b) of article X of the Missouri Constitution and defined in section
39 137.016, the county clerk in all counties and the assessor of St. Louis City shall notify each
40 political subdivision wholly or partially within the county or St. Louis City of the change in
41 valuation of each subclass of real property, individually, and personal property, in the aggregate,
42 exclusive of new construction and improvements. All political subdivisions shall immediately
43 revise the applicable rates of levy for each purpose for each subclass of real property,
44 individually, and personal property, in the aggregate, for which taxes are levied to the extent
45 necessary to produce from all taxable property, exclusive of new construction and improvements,
46 substantially the same amount of tax revenue as was produced in the previous year for each
47 subclass of real property, individually, and personal property, in the aggregate, except that the
48 rate may not exceed the greater of the rate in effect in the 1984 tax year or the most recent
49 voter-approved rate. Such tax revenue shall not include any receipts from ad valorem levies on
50 any real property which was assessed by the assessor of a county or city in such previous year
51 but is assessed by the assessor of a county or city in the current year in a different subclass of real
52 property. Where the taxing authority is a school district for the purposes of revising the
53 applicable rates of levy for each subclass of real property, the tax revenues from state-assessed
54 railroad and utility property shall be apportioned and attributed to each subclass of real property
55 based on the percentage of the total assessed valuation of the county that each subclass of real
56 property represents in the current taxable year. As provided in section 22 of article X of the
57 constitution, a political subdivision may also revise each levy to allow for inflationary
58 assessment growth occurring within the political subdivision. The inflationary growth factor for
59 any such subclass of real property or personal property shall be limited to the actual assessment
60 growth in such subclass or class, exclusive of new construction and improvements, and exclusive
61 of the assessed value on any real property which was assessed by the assessor of a county or city
62 in the current year in a different subclass of real property, but not to exceed the consumer price
63 index or five percent, whichever is lower. Should the tax revenue of a political subdivision from

64 the various tax rates determined in this subsection be different than the tax revenue that would
65 have been determined from a single tax rate as calculated pursuant to the method of calculation
66 in this subsection prior to January 1, 2003, then the political subdivision shall revise the tax rates
67 of those subclasses of real property, individually, and/or personal property, in the aggregate, in
68 which there is a tax rate reduction, pursuant to the provisions of this subsection. Such revision
69 shall yield an amount equal to such difference and shall be apportioned among such subclasses
70 of real property, individually, and/or personal property, in the aggregate, based on the relative
71 assessed valuation of the class or subclasses of property experiencing a tax rate reduction. Such
72 revision in the tax rates of each class or subclass shall be made by computing the percentage of
73 current year adjusted assessed valuation of each class or subclass with a tax rate reduction to the
74 total current year adjusted assessed valuation of the class or subclasses with a tax rate reduction,
75 multiplying the resulting percentages by the revenue difference between the single rate
76 calculation and the calculations pursuant to this subsection and dividing by the respective
77 adjusted current year assessed valuation of each class or subclass to determine the adjustment
78 to the rate to be levied upon each class or subclass of property. The adjustment computed herein
79 shall be multiplied by one hundred, rounded to four decimals in the manner provided in this
80 subsection, and added to the initial rate computed for each class or subclass of property.
81 Notwithstanding any provision of this subsection to the contrary, no revision to the rate of levy
82 for personal property shall cause such levy to increase over the levy for personal property from
83 the prior year.

84 3. (1) Where the taxing authority is a school district, it shall be required to revise the
85 rates of levy to the extent necessary to produce from all taxable property, including state-assessed
86 railroad and utility property, which shall be separately estimated in addition to other data
87 required in complying with section 164.011, RSMo, substantially the amount of tax revenue
88 permitted in this section. In the year following tax rate reduction, the tax rate ceiling may be
89 adjusted to offset such district's reduction in the apportionment of state school moneys due to its
90 reduced tax rate. However, in the event any school district, in calculating a tax rate ceiling
91 pursuant to this section, requiring the estimating of effects of state-assessed railroad and utility
92 valuation or loss of state aid, discovers that the estimates used result in receipt of excess
93 revenues, which would have required a lower rate if the actual information had been known, the
94 school district shall reduce the tax rate ceiling in the following year to compensate for the excess
95 receipts, and the recalculated rate shall become the tax rate ceiling for purposes of this section.

96 (2) For any political subdivision which experiences a reduction in the amount of assessed
97 valuation relating to a prior year, due to decisions of the state tax commission or a court pursuant
98 to sections 138.430 to 138.433, RSMo, or due to clerical errors or corrections in the calculation
99 or recordation of any assessed valuation:

100 (a) Such political subdivision may revise the tax rate ceiling for each purpose it levies
101 taxes to compensate for the reduction in assessed value occurring after the political subdivision
102 calculated the tax rate ceiling for the particular subclass of real property or for personal property,
103 in the aggregate, in the prior year. Such revision by the political subdivision shall be made at the
104 time of the next calculation of the tax rate for the particular subclass of real property or for
105 personal property, in the aggregate, after the reduction in assessed valuation has been determined
106 and shall be calculated in a manner that results in the revised tax rate ceiling being the same as
107 it would have been had the corrected or finalized assessment been available at the time of the
108 prior calculation;

109 (b) In addition, for up to three years following the determination of the reduction in
110 assessed valuation as a result of circumstances defined in this subdivision, such political
111 subdivision may levy a tax rate for each purpose it levies taxes above the revised tax rate ceiling
112 provided in paragraph (a) of this subdivision to recoup any revenues it was entitled to receive for
113 the three-year period preceding such determination.

114 4. (1) In order to implement the provisions of this section and section 22 of article X of
115 the Constitution of Missouri, the term "improvements" shall apply to both real and personal
116 property. In order to determine the value of new construction and improvements, each county
117 assessor shall maintain a record of real property valuations in such a manner as to identify each
118 year the increase in valuation for each political subdivision in the county as a result of new
119 construction and improvements. The value of new construction and improvements shall include
120 the additional assessed value of all improvements or additions to real property which were begun
121 after and were not part of the prior year's assessment, except that the additional assessed value
122 of all improvements or additions to real property which had been totally or partially exempt from
123 ad valorem taxes pursuant to sections 99.800 to 99.865, RSMo, sections 135.200 to 135.255,
124 RSMo, and section 353.110, RSMo, shall be included in the value of new construction and
125 improvements when the property becomes totally or partially subject to assessment and payment
126 of all ad valorem taxes. The aggregate increase in valuation of personal property for the current
127 year over that of the previous year is the equivalent of the new construction and improvements
128 factor for personal property. Notwithstanding any opt-out implemented pursuant to subsection
129 15 of section 137.115, the assessor shall certify the amount of new construction and
130 improvements and the amount of assessed value on any real property which was assessed by the
131 assessor of a county or city in such previous year but is assessed by the assessor of a county or
132 city in the current year in a different subclass of real property separately for each of the three
133 subclasses of real property for each political subdivision to the county clerk in order that political
134 subdivisions shall have this information for the purpose of calculating tax rates pursuant to this
135 section and section 22, article X, Constitution of Missouri. In addition, the state tax commission

shall certify each year to each county clerk the increase in the general price level as measured by the Consumer Price Index for All Urban Consumers for the United States, or its successor publications, as defined and officially reported by the United States Department of Labor, or its successor agency. The state tax commission shall certify the increase in such index on the latest twelve-month basis available on June first of each year over the immediately preceding prior twelve-month period in order that political subdivisions shall have this information available in setting their tax rates according to law and section 22 of article X of the Constitution of Missouri. For purposes of implementing the provisions of this section and section 22 of article X of the Missouri Constitution, the term "property" means all taxable property, including state assessed property.

(2) Each political subdivision required to revise rates of levy pursuant to this section or section 22 of article X of the Constitution of Missouri shall calculate each tax rate it is authorized to levy and, in establishing each tax rate, shall consider each provision for tax rate revision provided in this section and section 22 of article X of the Constitution of Missouri, separately and without regard to annual tax rate reductions provided in section 67.505, RSMo, and section 164.013, RSMo. Each political subdivision shall set each tax rate it is authorized to levy using the calculation that produces the lowest tax rate ceiling. It is further the intent of the general assembly, pursuant to the authority of section 10(c) of article X of the Constitution of Missouri, that the provisions of such section be applicable to tax rate revisions mandated pursuant to section 22 of article X of the Constitution of Missouri as to reestablishing tax rates as revised in subsequent years, enforcement provisions, and other provisions not in conflict with section 22 of article X of the Constitution of Missouri. Annual tax rate reductions provided in section 67.505, RSMo, and section 164.013, RSMo, shall be applied to the tax rate as established pursuant to this section and section 22 of article X of the Constitution of Missouri, unless otherwise provided by law.

5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section shall not be increased unless approved by a vote of the people. Approval of the higher tax rate shall be by at least a majority of votes cast. When a proposed higher tax rate requires approval by more than a simple majority pursuant to any provision of law or the constitution, the tax rate increase must receive approval by at least the majority required.

(2) When voters approve an increase in the tax rate, the amount of the increase shall be added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate does not exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate for approval rather than describing the amount of increase in the question, the stated tax rate approved shall be the current tax rate ceiling. The increased tax rate ceiling as approved may be

171 applied to the total assessed valuation of the political subdivision at the setting of the next tax
172 rate.

173 (3) The governing body of any political subdivision may levy a tax rate lower than its
174 tax rate ceiling and may increase that lowered tax rate to a level not exceeding the tax rate ceiling
175 without voter approval.

176 6. (1) For the purposes of calculating state aid for public schools pursuant to section
177 163.031, RSMo, each taxing authority which is a school district shall determine its proposed tax
178 rate as a blended rate of the classes or subclasses of property. Such blended rate shall be
179 calculated by first determining the total tax revenue of the property within the jurisdiction of the
180 taxing authority, which amount shall be equal to the sum of the products of multiplying the
181 assessed valuation of each class and subclass of property by the corresponding tax rate for such
182 class or subclass, then dividing the total tax revenue by the total assessed valuation of the same
183 jurisdiction, and then multiplying the resulting quotient by a factor of one-hundred. Where the
184 taxing authority is a school district, such blended rate shall also be used by such school district
185 for calculating revenue from state-assessed railroad and utility property as defined in chapter 151,
186 RSMo, and for apportioning the tax rate by purpose.

187 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk
188 of the county commission in the county or counties where the tax rate applies of its tax rate
189 ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a
190 fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one
191 dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-hundredth
192 of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of one cent to
193 the next higher one/one-hundredth of a cent; if a taxing authority shall round to one-tenth of a
194 cent, it shall round up a fraction greater than or equal to five/one-hundredths of a cent to the next
195 higher one-tenth of a cent. Any taxing authority levying a property tax rate shall provide data,
196 in such form as shall be prescribed by the state auditor by rule, substantiating such tax rate
197 complies with Missouri law. All forms for the calculation of rates pursuant to this section shall
198 be promulgated as a rule and shall not be incorporated by reference. Within thirty days after the
199 effective date of this act, the state auditor shall promulgate rules for any and all forms for the
200 calculation of rates pursuant to this section which do not currently exist in rule form or that have
201 been incorporated by reference. In addition, each taxing authority proposing to levy a tax rate
202 for debt service shall provide data, in such form as shall be prescribed by the state auditor by
203 rule, substantiating the tax rate for debt service complies with Missouri law. A tax rate proposed
204 for annual debt service requirements will be prima facie valid if, after making the payment for
205 which the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed the
206 following year's payments. The county clerk shall keep on file and available for public

207 inspection all such information for a period of three years. The clerk shall, within three days of
208 receipt, forward a copy of the notice of a taxing authority's tax rate ceiling and proposed tax rate
209 and any substantiating data to the state auditor. The state auditor shall, within fifteen days of the
210 date of receipt, examine such information and return to the county clerk his or her findings as
211 to compliance of the tax rate ceiling with this section and as to compliance of any proposed tax
212 rate for debt service with Missouri law. If the state auditor believes that a taxing authority's
213 proposed tax rate does not comply with Missouri law, then the state auditor's findings shall
214 include a recalculated tax rate, and the state auditor may request a taxing authority to submit
215 documentation supporting such taxing authority's proposed tax rate. The county clerk shall
216 immediately forward a copy of the auditor's findings to the taxing authority and shall file a copy
217 of the findings with the information received from the taxing authority. The taxing authority
218 shall have fifteen days from the date of receipt from the county clerk of the state auditor's
219 findings and any request for supporting documentation to accept or reject in writing the rate
220 change certified by the state auditor and to submit all requested information to the state auditor.
221 A copy of the taxing authority's acceptance or rejection and any information submitted to the
222 state auditor shall also be mailed to the county clerk. If a taxing authority rejects a rate change
223 certified by the state auditor and the state auditor does not receive supporting information which
224 justifies the taxing authority's original or any subsequent proposed tax rate, then the state auditor
225 shall refer the perceived violations of such taxing authority to the attorney general's office and
226 the attorney general is authorized to obtain injunctive relief to prevent the taxing authority from
227 levying a violative tax rate.

228 7. No tax rate shall be extended on the tax rolls by the county clerk unless the political
229 subdivision has complied with the foregoing provisions of this section.

230 8. Whenever a taxpayer has cause to believe that a taxing authority has not complied
231 with the provisions of this section, the taxpayer may make a formal complaint with the
232 prosecuting attorney of the county. Where the prosecuting attorney fails to bring an action within
233 ten days of the filing of the complaint, the taxpayer may bring a civil action pursuant to this
234 section and institute an action as representative of a class of all taxpayers within a taxing
235 authority if the class is so numerous that joinder of all members is impracticable, if there are
236 questions of law or fact common to the class, if the claims or defenses of the representative
237 parties are typical of the claims or defenses of the class, and if the representative parties will
238 fairly and adequately protect the interests of the class. In any class action maintained pursuant
239 to this section, the court may direct to the members of the class a notice to be published at least
240 once each week for four consecutive weeks in a newspaper of general circulation published in
241 the county where the civil action is commenced and in other counties within the jurisdiction of
242 a taxing authority. The notice shall advise each member that the court will exclude him or her

from the class if he or she so requests by a specified date, that the judgment, whether favorable or not, will include all members who do not request exclusion, and that any member who does not request exclusion may, if he or she desires, enter an appearance. In any class action brought pursuant to this section, the court, in addition to the relief requested, shall assess against the taxing authority found to be in violation of this section the reasonable costs of bringing the action, including reasonable attorney's fees, provided no attorney's fees shall be awarded any attorney or association of attorneys who receive public funds from any source for their services. Any action brought pursuant to this section shall be set for hearing as soon as practicable after the cause is at issue.

9. If in any action, including a class action, the court issues an order requiring a taxing authority to revise the tax rates as provided in this section or enjoins a taxing authority from the collection of a tax because of its failure to revise the rate of levy as provided in this section, any taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her taxes in part, whether or not the taxes are paid under protest as provided in section 139.031, RSMo. The part of the taxes paid erroneously is the difference in the amount produced by the original levy and the amount produced by the revised levy. The township or county collector of taxes or the collector of taxes in any city shall refund the amount of the tax erroneously paid. The taxing authority refusing to revise the rate of levy as provided in this section shall make available to the collector all funds necessary to make refunds pursuant to this subsection. No taxpayer shall receive any interest on any money erroneously paid by him or her pursuant to this subsection. Effective in the 1994 tax year, nothing in this section shall be construed to require a taxing authority to refund any tax erroneously paid prior to or during the third tax year preceding the current tax year.

10. A taxing authority, including but not limited to a township, county collector, or collector of taxes, responsible for determining and collecting the amount of residential real property tax levied in its jurisdiction, shall report such amount of tax collected by December thirty-first of each year such property is assessed to the state tax commission. The state tax commission shall compile the tax data by county or taxing jurisdiction and submit a report to the general assembly no later than January thirty-first of the following year.

11. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the

278 grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be
279 invalid and void.

137.100. The following subjects are exempt from taxation for state, county or local
2 purposes:

3 (1) Lands and other property belonging to this state;

4 (2) Lands and other property belonging to any city, county or other political subdivision
5 in this state, including market houses, town halls and other public structures, with their furniture
6 and equipments, and on public squares and lots kept open for health, use or ornament;

7 (3) Nonprofit cemeteries;

8 (4) The real estate and tangible personal property which is used exclusively for
9 agricultural or horticultural societies organized in this state, including not-for-profit agribusiness
10 associations;

11 (5) All property, real and personal, actually and regularly used exclusively for religious
12 worship, for schools and colleges, or for purposes purely charitable and not held for private or
13 corporate profit, except that the exemption herein granted does not include real property not
14 actually used or occupied for the purpose of the organization but held or used as investment even
15 though the income or rentals received therefrom is used wholly for religious, educational or
16 charitable purposes;

17 (6) Household goods, furniture, wearing apparel and articles of personal use and
18 adornment, as defined by the state tax commission, owned and used by a person in his home or
19 dwelling place;

20 (7) Motor vehicles leased for a period of at least one year to this state or to any city,
21 county, or political subdivision **or to any religious, educational, or charitable organization**
22 **which has obtained an exemption from the payment of federal income taxes, provided the**
23 **motor vehicles are used exclusively for religious, educational, or charitable purposes; and**

24 (8) Real or personal property leased or otherwise transferred by an interstate compact
25 agency created pursuant to sections 70.370 to 70.430, RSMo, or sections 238.010 to 238.100,
26 RSMo, to another for which or whom such property is not exempt when immediately after the
27 lease or transfer, the interstate compact agency enters into a leaseback or other agreement that
28 directly or indirectly gives such interstate compact agency a right to use, control, and possess the
29 property; provided, however, that in the event of a conveyance of such property, the interstate
30 compact agency must retain an option to purchase the property at a future date or, within the
31 limitations period for reverters, the property must revert back to the interstate compact agency.
32 Property will no longer be exempt under this subdivision in the event of a conveyance as of the
33 date, if any, when:

34 (a) The right of the interstate compact agency to use, control, and possess the property
35 is terminated;

36 (b) The interstate compact agency no longer has an option to purchase or otherwise
37 acquire the property; and

38 (c) There are no provisions for reverter of the property within the limitation period for
39 reverters.

137.106. 1. This section may be known and may be cited as "The Missouri Homestead
2 Preservation Act".

3 2. As used in this section, the following terms shall mean:

4 (1) "Department", the department of revenue;

5 (2) "Director", the director of revenue;

6 (3) "Disabled", as such term is defined in section 135.010, RSMo;

7 (4) "Eligible owner", any individual owner of property who is sixty-five years old or
8 older as of January first of the tax year in which the individual is claiming the credit or who is
9 disabled, and who had an income of equal to or less than the maximum upper limit in the year
10 prior to completing an application pursuant to subsection 4 of this section; in the case of a
11 married couple owning property either jointly or as tenants by the entirety, or where only one
12 spouse owns the property, such couple shall be considered an eligible taxpayer if both spouses
13 have reached the age of sixty-five or if one spouse is disabled, or if one spouse is at least
14 sixty-five years old and the other spouse is at least sixty years old, and the combined income of
15 the couple in the year prior to completing an application pursuant to subsection 4 of this section
16 did not exceed the maximum upper limit; **in the case of property held in trust, the eligible**
17 **owner and recipient of the tax credit shall be the trust itself provided the previous owner**
18 **of the homestead or the previous owner's spouse: is the settlor of the trust with respect to**
19 **the homestead; currently resides in such homestead; and but for the transfer of such**
20 **property would have satisfied the age, ownership, and maximum upper limit requirements**
21 **for income as defined in subdivisions 7 and 8 of this subsection;** no individual shall be an
22 eligible owner if the individual has not paid their property tax liability, if any, in full by the
23 payment due date in any of the three prior tax years, except that a late payment of a property tax
24 liability in any prior year, [not including the year in which the application was completed,] shall
25 not disqualify a potential eligible owner if such owner paid in full the tax liability and any and
26 all penalties, additions and interest that arose as a result of such late payment; no individual shall
27 be an eligible owner if such person [qualifies] **filed a valid claim** for the senior citizens property
28 tax relief credit pursuant to sections 135.010 to 135.035, RSMo;

29 (5) "Homestead", as such term is defined pursuant to section 135.010, RSMo, except as
30 limited by provisions of this section to the contrary. No property shall be considered a

31 homestead if such property was improved since the most recent annual assessment by more than
32 five percent of the prior year appraised value, **except where an eligible owner of the property**
33 **has made such improvements to accommodate a disabled person;**

34 (6) "Homestead exemption limit", a percentage increase, rounded to the nearest
35 hundredth of a percent, which shall be equal to the percentage increase to tax liability, not
36 including improvements, of a homestead from one tax year to the next that exceeds a certain
37 percentage set pursuant to subsection [8] 10 of this section. **For applications filed in 2005 or**
38 **2006, the homestead exemption limit shall be based on the increase to tax liability from**
39 **2004 to 2005. For applications filed between April 1, 2005 and September 30, 2006, an**
40 **eligible owner, who otherwise satisfied the requirements of this section, shall not apply for**
41 **the homestead exemption credit more than once during such period. For applications filed**
42 **after 2006, the homestead exemption limit shall be based on the increase to tax liability**
43 **from two years prior to application to the year immediately prior to application;**

44 (7) "Income", federal adjusted gross income, **and in the case of ownership of the**
45 **homestead by trust, the income of the settlor applicant shall be imputed to the income of**
46 **the trust for purposes of determining eligibility with regards to the maximum upper limit;**

47 (8) "Maximum upper limit", in the calendar year 2005, the income sum of seventy
48 thousand dollars; in each successive calendar year this amount shall be raised by the incremental
49 increase in the general price level, as defined pursuant to article X, section 17 of the Missouri
50 Constitution.

51 3. Pursuant to article X, section 6(a) of the Constitution of Missouri, if in the prior tax
52 year, the property tax liability on any parcel of subclass (1) real property increased by more than
53 the homestead exemption limit, without regard for any prior credit received due to the provisions
54 of this section, then any eligible owner of the property shall receive a homestead exemption
55 credit to be applied in the current tax year property tax liability to offset the prior year increase
56 to tax liability that exceeds the homestead exemption limit, except as eligibility for the credit is
57 limited by the provisions of this section. The amount of the credit shall be listed separately on
58 each taxpayer's tax bill for the current tax year, or on a document enclosed with the taxpayer's
59 bill. The homestead exemption credit shall not affect the process of setting the tax rate as
60 required pursuant to article X, section 22 of the Constitution of Missouri and section 137.073 in
61 any prior, current, or subsequent tax year.

62 4. **If application is made in 2005**, any potential eligible owner may apply for the
63 homestead exemption credit by completing an application through their local assessor's office.
64 Applications may be completed between April first and September thirtieth of any tax year in
65 order for the taxpayer to be eligible for the homestead exemption credit in the tax year next
66 following the calendar year in which the homestead exemption credit application was completed.

67 The application shall be on forms provided to the assessor's office by the department. Forms also
68 shall be made available on the department's Internet site and at all permanent branch offices and
69 all full-time, temporary, or fee offices maintained by the department of revenue. The applicant
70 shall attest under penalty of perjury:

- 71 (1) To the applicant's age;
- 72 (2) That the applicant's prior year income was less than the maximum upper limit;
- 73 (3) To the address of the homestead property; and
- 74 (4) That any improvements made to the homestead, **not made to accommodate a**
75 **disabled person**, did not total more than five percent of the prior year appraised value.

76 The applicant shall also include with the application copies of receipts indicating payment of
77 property tax by the applicant for the homestead property for the two prior tax years.

78 5. **If application is made in 2005**, the assessor, upon [receiving] **request for an**
79 **application**, shall:

- 80 (1) Certify the parcel number and owner of record as of January first of the homestead,
81 including verification of the acreage classified as residential on the assessor's property record
82 card;
- 83 (2) Obtain appropriate prior tax year levy codes for each homestead from the county
84 clerks **for inclusion on the form**;
- 85 (3) Record on the application the assessed valuation of the homestead for the current tax
86 year, and any new construction or improvements for the current tax year; and
- 87 (4) Sign the application, certifying the accuracy of the assessor's entries.

88 6. **If application is made after 2005, any potential eligible owner may apply for the**
89 **homestead exemption credit by completing an application. Applications may be completed**
90 **between April 1 and September 30 of any tax year in order for the taxpayer to be eligible**
91 **for the homestead exemption credit in the tax year next following the calendar year in**
92 **which the homestead exemption credit application was completed. The application shall**
93 **be on forms provided by the department. Forms also shall be made available on the**
94 **department's internet site and at all permanent branch offices and all full-time, temporary,**
95 **or fee offices maintained by the department of revenue. The applicant shall attest under**
96 **penalty of perjury:**

- 97 (1) **To the applicant's age;**
- 98 (2) **That the applicant's prior year income was less than the maximum upper limit;**
- 99 (3) **To the address of the homestead property;**
- 100 (4) **That any improvements made to the homestead, not made to accommodate a**
101 **disabled person, did not total more than five percent of the prior year appraised value; and**

102 **(5) The applicant shall also include with the application copies of receipts**
103 **indicating payment of property tax by the applicant for the homestead property for the**
104 **three prior tax years.**

105 **7.** Each applicant shall send the application to the department by September thirtieth of
106 each year for the taxpayer to be eligible for the homestead exemption credit in the tax year next
107 following the calendar year in which the application was completed.

108 **[7.] 8. If application is made in 2005,** upon receipt of the applications, the department
109 shall calculate the tax liability, adjusted to exclude new construction or improvements verify
110 compliance with the maximum income limit, verify the age of the applicants, and make
111 adjustments to these numbers as necessary on the applications. The department also shall
112 disallow any application where the applicant has also filed a valid application for the senior
113 citizens property tax credit, pursuant to sections 135.010 to 135.035, RSMo. Once adjusted tax
114 liability, age, and income are verified, the director shall determine eligibility for the credit, and
115 provide a list of all verified eligible owners to the county collectors or county clerks in counties
116 with a township form of government by December fifteenth of each year. By January fifteenth,
117 the county collectors or county clerks in counties with a township form of government shall
118 provide a list to the department of any verified eligible owners who failed to pay the property tax
119 due for the tax year that ended immediately prior. Such eligible owners shall be disqualified
120 from receiving the credit in the current tax year.

121 **[8.] 9. If application is made after 2005, upon receipt of the applications, the**
122 **department shall calculate the tax liability, verify compliance with the maximum income**
123 **limit, verify the age of the applicants, and make adjustments to these numbers as necessary**
124 **on the applications. The department also shall disallow any application where the**
125 **applicant also has filed a valid application for the senior citizens property tax credit under**
126 **sections 135.010 to 135.035, RSMo. Once adjusted tax liability, age, and income is verified,**
127 **the director shall determine eligibility for the credit and provide a list of all verified eligible**
128 **owners to the county assessors or county clerks in counties with a township form of**
129 **government by December fifteenth of each year. By January fifteenth, the county assessors**
130 **shall provide a list to the department of any verified eligible owners who made**
131 **improvements not for accommodation of a disability to the homestead and the dollar**
132 **amount of the assessed value of such improvements. If the dollar amount of the assessed**
133 **value of such improvements totaled more than five percent of the prior year appraised**
134 **value, such eligible owners shall be disqualified from receiving the credit in the current tax**
135 **year.**

136 **10.** The director shall calculate the level of appropriation necessary to set the homestead
137 exemption limit at five percent when based on a year of general reassessment or at two and

138 one-half percent when based on a year without general reassessment for the homesteads of all
139 verified eligible owners, and provide such calculation to the speaker of the house of
140 representatives, the president pro tempore of the senate, and the director of the office of budget
141 and planning in the office of administration by January thirty-first of each year.

142 [9.] 11. [If, in any given year,] **For applications made in 2005**, the general assembly
143 shall make an appropriation for the funding of the homestead exemption credit that is signed by
144 the governor, then the director shall, by July thirty-first of such year, set the homestead
145 exemption limit. The limit shall be a single, statewide percentage increase to tax liability,
146 rounded to the nearest hundredth of a percent, which, if applied to all homesteads of verified
147 eligible owners who applied for the homestead exemption credit in the immediately prior tax
148 year, would cause all but one-quarter of one percent of the amount of the appropriation, minus
149 any withholding by the governor, to be distributed during that fiscal year. The remaining
150 one-quarter of one percent shall be distributed to the county assessment funds of each county on
151 a proportional basis, based on the number of eligible owners in each county; such one-quarter
152 percent distribution shall be delineated in any such appropriation as a separate line item in the
153 total appropriation. If no appropriation is made by the general assembly during any tax year or
154 no funds are actually distributed pursuant to any appropriation therefor, then no homestead
155 preservation credit shall apply in such year.

156 [10.] 12. After setting the homestead exemption limit **for applications made in 2005**,
157 the director shall apply the limit to the homestead of each verified eligible owner and calculate
158 the credit to be associated with each verified eligible owner's homestead, if any. The director
159 shall send a list of those eligible owners who are to receive the homestead exemption credit,
160 including the amount of each credit, the certified parcel number of the homestead, and the
161 address of the homestead property, to the county collectors or county clerks in counties with a
162 township form of government by August thirty-first. Pursuant to such calculation, the director
163 shall instruct the state treasurer as to how to distribute the appropriation **and assessment fund**
164 **allocation** to the county collector's funds of each county **or the treasurer ex officio collector's**
165 **fund in counties with a township form of government** where recipients of the homestead
166 exemption credit are located, so as to exactly offset each homestead exemption credit being
167 issued, plus the one-quarter of one percent distribution for the county assessment funds. As a
168 result of the appropriation, in no case shall a political subdivision receive more money than it
169 would have received absent the provisions of this section plus the one-quarter of one percent
170 distribution for the county assessment funds. Funds, at the direction of the county collector **or**
171 **the treasurer ex officio collector in counties with a township form of government**, shall be
172 deposited in the county collector's fund of a county **or the treasurer ex officio collector's fund**
173 or may be sent by mail to the collector of a county, **or the treasurer ex officio collector in**

174 **counties with a township form of government**, not later than October first in any year a
175 homestead exemption credit is appropriated as a result of this section and shall be distributed as
176 moneys in such funds are commonly distributed from other property tax revenues **by the**
177 **collector of the county or the treasurer ex officio collector of the county in counties with**
178 **a township form of government**, so as to exactly offset each homestead exemption credit being
179 issued. **In counties with a township form of government, the county clerk shall provide the**
180 **treasurer ex officio collector a summary of the homestead exemption credit for each**
181 **township for the purpose of distributing the total homestead exemption credit to each**
182 **township collector in a particular county.**

183 [11.] 13. If, in any given year after 2005, the general assembly shall make an
184 appropriation for the funding of the homestead exemption credit that is signed by the
185 governor, then the director shall, by July thirty-first of such year, set the homestead
186 exemption limit. The limit shall be a single, statewide percentage increase to tax liability,
187 rounded to the nearest hundredth of a percent, which, if applied to all homesteads of
188 verified eligible owners who applied for the homestead exemption credit in the immediately
189 prior tax year, would cause all of the amount of the appropriation, minus any withholding
190 by the governor, to be distributed during that fiscal year. If no appropriation is made by
191 the general assembly during any tax year or no funds are actually distributed pursuant to
192 any appropriation therefor, then no homestead preservation credit shall apply in such
193 year.

194 14. After setting the homestead exemption limit for applications made after 2005,
195 the director shall apply the limit to the homestead of each verified eligible owner and
196 calculate the credit to be associated with each verified eligible owner's homestead, if any.
197 The director shall send a list of those eligible owners who are to receive the homestead
198 exemption credit, including the amount of each credit, the certified parcel number of the
199 homestead, and the address of the homestead property, to the county collectors or county
200 clerks in counties with a township form of government by August thirty-first. Pursuant
201 to such calculation, the director shall instruct the state treasurer as to how to distribute the
202 appropriation to the county collector's fund of each county where recipients of the
203 homestead exemption credit are located, so as to exactly offset each homestead exemption
204 credit being issued. As a result of the appropriation, in no case shall a political subdivision
205 receive more money than it would have received absent the provisions of this section.
206 Funds, at the direction of the collector of the county or treasurer ex-officio collector in
207 counties with a township form of government, shall be deposited in the county collector's
208 fund of a county or may be sent by mail to the collector of a county, or treasurer ex officio
209 collector in counties with a township form of government, not later than October first in

any year a homestead exemption credit is appropriated as a result of this section and shall be distributed as moneys in such funds are commonly distributed from other property tax revenues by the collector of the county or the treasurer ex officio collector of the county in counties with a township form of government, so as to exactly offset each homestead exemption credit being issued.

15. The department shall promulgate rules for implementation of this section. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid and void. Any rule promulgated by the department shall in no way impact, affect, interrupt, or interfere with the performance of the required statutory duties of any county elected official, more particularly including the county collector when performing such duties as deemed necessary for the distribution of any homestead appropriation and the distribution of all other real and personal property taxes.

[12.] 16. In the event that an eligible owner dies or transfers ownership of the property after the homestead exemption limit has been set in any given year, but prior to [the mailing of the tax bill] **January first of the year in which the credit would otherwise be applied**, the credit shall be void and any corresponding moneys, pursuant to subsection 10 of this section, shall lapse to the state to be credited to the general revenue fund. **In the event the collector of the county or the treasurer ex officio collector of the county in counties with a township form of government determines prior to issuing the credit that the individual is not an eligible owner because the individual did not pay the prior three years' property tax liability in full, the credit shall be void and any corresponding moneys, under subsection 11 of this section, shall lapse to the state to be credited to the general revenue fund.**

[13.] 17. This section shall apply to all tax years beginning on or after January 1, 2005. This subsection shall become effective June 28, 2004.

[14.] 18. In accordance with the provisions of sections 23.250 to 23.298, RSMo, and unless otherwise authorized pursuant to section 23.253, RSMo:

(1) Any new program authorized under the provisions of this section shall automatically sunset six years after the effective date of this section; and

244 (2) This section shall terminate on September first of the year following the year in
245 which any new program authorized under this section is sunset, and the revisor of statutes shall
246 designate such sections and this section in a revision bill for repeal.

144.030. 1. There is hereby specifically exempted from the provisions of sections
2 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to
3 sections 144.010 to 144.525 such retail sales as may be made in commerce between this state and
4 any other state of the United States, or between this state and any foreign country, and any retail
5 sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws
6 of the United States of America, and such retail sales of tangible personal property which the
7 general assembly of the state of Missouri is prohibited from taxing or further taxing by the
8 constitution of this state.

9 2. There are also specifically exempted from the provisions of the local sales tax law as
10 defined in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525 and
11 144.600 to 144.745 and from the computation of the tax levied, assessed or payable pursuant to
12 the local sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and sections
13 144.010 to 144.525 and 144.600 to 144.745:

14 (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of
15 such excise tax is refunded pursuant to section 142.584, RSMo; or upon the sale at retail of fuel
16 to be consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing
17 water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into
18 foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or
19 fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will
20 be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at
21 retail; economic poisons registered pursuant to the provisions of the Missouri pesticide
22 registration law (sections 281.220 to 281.310, RSMo) which are to be used in connection with
23 the growth or production of crops, fruit trees or orchards applied before, during, or after planting,
24 the crop of which when harvested will be sold at retail or will be converted into foodstuffs which
25 are to be sold ultimately in processed form at retail;

26 (2) Materials, manufactured goods, machinery and parts which when used in
27 manufacturing, processing, compounding, mining, producing or fabricating become a component
28 part or ingredient of the new personal property resulting from such manufacturing, processing,
29 compounding, mining, producing or fabricating and which new personal property is intended to
30 be sold ultimately for final use or consumption; and materials, including without limitation,
31 gases and manufactured goods, including without limitation, slagging materials and firebrick,
32 which are ultimately consumed in the manufacturing process by blending, reacting or interacting

33 with or by becoming, in whole or in part, component parts or ingredients of steel products
34 intended to be sold ultimately for final use or consumption;

35 (3) Materials, replacement parts and equipment purchased for use directly upon, and for
36 the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock
37 or aircraft engaged as common carriers of persons or property;

38 (4) Replacement machinery, equipment, and parts and the materials and supplies solely
39 required for the installation or construction of such replacement machinery, equipment, and
40 parts, used directly in manufacturing, mining, fabricating or producing a product which is
41 intended to be sold ultimately for final use or consumption; and machinery and equipment, and
42 the materials and supplies required solely for the operation, installation or construction of such
43 machinery and equipment, purchased and used to establish new, or to replace or expand existing,
44 material recovery processing plants in this state. For the purposes of this subdivision, a "material
45 recovery processing plant" means a facility which converts recovered materials into a new
46 product, or a different form which is used in producing a new product, and shall include a facility
47 or equipment which is used exclusively for the collection of recovered materials for delivery to
48 a material recovery processing plant but shall not include motor vehicles used on highways. For
49 purposes of this section, the terms "motor vehicle" and "highway" shall have the same meaning
50 pursuant to section 301.010, RSMo;

51 (5) Machinery and equipment, and parts and the materials and supplies solely required
52 for the installation or construction of such machinery and equipment, purchased and used to
53 establish new or to expand existing manufacturing, mining or fabricating plants in the state if
54 such machinery and equipment is used directly in manufacturing, mining or fabricating a product
55 which is intended to be sold ultimately for final use or consumption;

56 (6) Tangible personal property which is used exclusively in the manufacturing,
57 processing, modification or assembling of products sold to the United States government or to
58 any agency of the United States government;

59 (7) Animals or poultry used for breeding or feeding purposes;

60 (8) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and
61 other machinery, equipment, replacement parts and supplies used in producing newspapers
62 published for dissemination of news to the general public;

63 (9) The rentals of films, records or any type of sound or picture transcriptions for public
64 commercial display;

65 (10) Pumping machinery and equipment used to propel products delivered by pipelines
66 engaged as common carriers;

67 (11) Railroad rolling stock for use in transporting persons or property in interstate
68 commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or

69 more or trailers used by common carriers, as defined in section 390.020, RSMo, solely in the
70 transportation of persons or property in interstate commerce;

71 (12) Electrical energy used in the actual primary manufacture, processing, compounding,
72 mining or producing of a product, or electrical energy used in the actual secondary processing
73 or fabricating of the product, or a material recovery processing plant as defined in subdivision
74 (4) of this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical
75 energy so used exceeds ten percent of the total cost of production, either primary or secondary,
76 exclusive of the cost of electrical energy so used or if the raw materials used in such processing
77 contain at least twenty-five percent recovered materials as defined in section 260.200, RSMo.
78 For purposes of this subdivision, "processing" means any mode of treatment, act or series of acts
79 performed upon materials to transform and reduce them to a different state or thing, including
80 treatment necessary to maintain or preserve such processing by the producer at the production
81 facility;

82 (13) Anodes which are used or consumed in manufacturing, processing, compounding,
83 mining, producing or fabricating and which have a useful life of less than one year;

84 (14) Machinery, equipment, appliances and devices purchased or leased and used solely
85 for the purpose of preventing, abating or monitoring air pollution, and materials and supplies
86 solely required for the installation, construction or reconstruction of such machinery, equipment,
87 appliances and devices, and so certified as such by the director of the department of natural
88 resources, except that any action by the director pursuant to this subdivision may be appealed to
89 the air conservation commission which may uphold or reverse such action;

90 (15) Machinery, equipment, appliances and devices purchased or leased and used solely
91 for the purpose of preventing, abating or monitoring water pollution, and materials and supplies
92 solely required for the installation, construction or reconstruction of such machinery, equipment,
93 appliances and devices, and so certified as such by the director of the department of natural
94 resources, except that any action by the director pursuant to this subdivision may be appealed to
95 the Missouri clean water commission which may uphold or reverse such action;

96 (16) Tangible personal property purchased by a rural water district;

97 (17) All amounts paid or charged for admission or participation or other fees paid by or
98 other charges to individuals in or for any place of amusement, entertainment or recreation, games
99 or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a
100 municipality or other political subdivision where all the proceeds derived therefrom benefit the
101 municipality or other political subdivision and do not inure to any private person, firm, or
102 corporation;

103 (18) All sales of insulin and prosthetic or orthopedic devices as defined on January 1,
104 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of

105 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically
106 including hearing aids and hearing aid supplies and all sales of drugs which may be legally
107 dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to
108 administer those items, including samples and materials used to manufacture samples which may
109 be dispensed by a practitioner authorized to dispense such samples and all sales of medical
110 oxygen, home respiratory equipment and accessories, hospital beds and accessories and
111 ambulatory aids, all sales of manual and powered wheelchairs, stairway lifts, Braille writers,
112 electronic Braille equipment and, if purchased by or on behalf of a person with one or more
113 physical or mental disabilities to enable them to function more independently, all sales of
114 scooters, reading machines, electronic print enlargers and magnifiers, electronic alternative and
115 augmentative communication devices, and items used solely to modify motor vehicles to permit
116 the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or
117 nonprescription drugs to individuals with disabilities;

118 (19) All sales made by or to religious and charitable organizations and institutions in
119 their religious, charitable or educational functions and activities and all sales made by or to all
120 elementary and secondary schools operated at public expense in their educational functions and
121 activities;

122 (20) All sales of aircraft to common carriers for storage or for use in interstate commerce
123 and all sales made by or to not-for-profit civic, social, service or fraternal organizations,
124 including fraternal organizations which have been declared tax-exempt organizations pursuant
125 to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, [solely] in their
126 civic or charitable functions and activities and all sales made to eleemosynary and penal
127 institutions and industries of the state, and all sales made to any private not-for-profit institution
128 of higher education not otherwise excluded pursuant to subdivision (19) of this subsection or any
129 institution of higher education supported by public funds, and all sales made to a state relief
130 agency in the exercise of relief functions and activities;

131 (21) All ticket sales made by benevolent, scientific and educational associations which
132 are formed to foster, encourage, and promote progress and improvement in the science of
133 agriculture and in the raising and breeding of animals, and by nonprofit summer theater
134 organizations if such organizations are exempt from federal tax pursuant to the provisions of the
135 Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any
136 fair conducted by a county agricultural and mechanical society organized and operated pursuant
137 to sections 262.290 to 262.530, RSMo;

138 (22) All sales made to any private not-for-profit elementary or secondary school, all sales
139 of feed additives, medications or vaccines administered to livestock or poultry in the production
140 of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for

141 food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber,
142 all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying
143 agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as
144 defined in section 142.028, RSMo, and all sales of farm machinery and equipment, other than
145 airplanes, motor vehicles and trailers. As used in this subdivision, the term "feed additives"
146 means tangible personal property which, when mixed with feed for livestock or poultry, is to be
147 used in the feeding of livestock or poultry. As used in this subdivision, the term "pesticides"
148 includes adjuvants such as crop oils, surfactants, wetting agents and other assorted pesticide
149 carriers used to improve or enhance the effect of a pesticide and the foam used to mark the
150 application of pesticides and herbicides for the production of crops, livestock or poultry. As used
151 in this subdivision, the term "farm machinery and equipment" means new or used farm tractors
152 and such other new or used farm machinery and equipment and repair or replacement parts
153 thereon, and supplies and lubricants used exclusively, solely, and directly for producing crops,
154 raising and feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for
155 ultimate sale at retail and one-half of each purchaser's purchase of diesel fuel therefor which is:

- 156 (a) Used exclusively for agricultural purposes;
- 157 (b) Used on land owned or leased for the purpose of producing farm products; and
- 158 (c) Used directly in producing farm products to be sold ultimately in processed form or
159 otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold
160 ultimately in processed form at retail;

161 (23) Except as otherwise provided in section 144.032, all sales of metered water service,
162 electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil
163 for domestic use and in any city not within a county, all sales of metered or unmetered water
164 service for domestic use;

- 165 (a) "Domestic use" means that portion of metered water service, electricity, electrical
166 current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not
167 within a county, metered or unmetered water service, which an individual occupant of a
168 residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility
169 service through a single or master meter for residential apartments or condominiums, including
170 service for common areas and facilities and vacant units, shall be deemed to be for domestic use.
171 Each seller shall establish and maintain a system whereby individual purchases are determined
172 as exempt or nonexempt;
- 173 (b) Regulated utility sellers shall determine whether individual purchases are exempt or
174 nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file
175 with and approved by the Missouri public service commission. Sales and purchases made
176 pursuant to the rate classification "residential" and sales to and purchases made by or on behalf

177 of the occupants of residential apartments or condominiums through a single or master meter,
178 including service for common areas and facilities and vacant units, shall be considered as sales
179 made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales
180 tax upon the entire amount of purchases classified as nondomestic use. The seller's utility
181 service rate classification and the provision of service thereunder shall be conclusive as to
182 whether or not the utility must charge sales tax;

183 (c) Each person making domestic use purchases of services or property and who uses any
184 portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day
185 of the fourth month following the year of purchase, and without assessment, notice or demand,
186 file a return and pay sales tax on that portion of nondomestic purchases. Each person making
187 nondomestic purchases of services or property and who uses any portion of the services or
188 property so purchased for domestic use, and each person making domestic purchases on behalf
189 of occupants of residential apartments or condominiums through a single or master meter,
190 including service for common areas and facilities and vacant units, under a nonresidential utility
191 service rate classification may, between the first day of the first month and the fifteenth day of
192 the fourth month following the year of purchase, apply for credit or refund to the director of
193 revenue and the director shall give credit or make refund for taxes paid on the domestic use
194 portion of the purchase. The person making such purchases on behalf of occupants of residential
195 apartments or condominiums shall have standing to apply to the director of revenue for such
196 credit or refund;

197 (24) All sales of handicraft items made by the seller or the seller's spouse if the seller or
198 the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such
199 sales do not constitute a majority of the annual gross income of the seller;

200 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071,
201 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of
202 revenue shall promulgate rules pursuant to chapter 536, RSMo, to eliminate all state and local
203 sales taxes on such excise taxes;

204 (26) Sales of fuel consumed or used in the operation of ships, barges, or waterborne
205 vessels which are used primarily in or for the transportation of property or cargo, or the
206 conveyance of persons for hire, on navigable rivers bordering on or located in part in this state,
207 if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel while
208 it is afloat upon such river;

209 (27) All sales made to an interstate compact agency created pursuant to sections 70.370
210 to 70.430, RSMo, or sections 238.010 to 238.100, RSMo, in the exercise of the functions and
211 activities of such agency as provided pursuant to the compact;

- 212 (28) Computers, computer software and computer security systems purchased for use
213 by architectural or engineering firms headquartered in this state. For the purposes of this
214 subdivision, "headquartered in this state" means the office for the administrative management
215 of at least four integrated facilities operated by the taxpayer is located in the state of Missouri;
- 216 (29) All livestock sales when either the seller is engaged in the growing, producing or
217 feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering
218 or leasing of such livestock;
- 219 (30) All sales of barges which are to be used primarily in the transportation of property
220 or cargo on interstate waterways;
- 221 (31) Electrical energy or gas, whether natural, artificial or propane, which is ultimately
222 consumed in connection with the manufacturing of cellular glass products;
- 223 (32) Notwithstanding other provisions of law to the contrary, all sales of pesticides or
224 herbicides used in the production of crops, aquaculture, livestock or poultry;
- 225 (33) Tangible personal property purchased for use or consumption directly or exclusively
226 in the research and development of prescription pharmaceuticals consumed by humans or
227 animals;
- 228 (34) All sales of grain bins for storage of grain for resale;
- 229 (35) All sales of feed which are developed for and used in the feeding of pets owned by
230 a commercial breeder when such sales are made to a commercial breeder, as defined in section
231 273.325, RSMo, and licensed pursuant to sections 273.325 to 273.357, RSMo;
- 232 (36) All purchases by a contractor on behalf of an entity located in another state,
233 provided that the entity is authorized to issue a certificate of exemption for purchases to a
234 contractor under the provisions of that state's laws. For purposes of this subdivision, the term
235 "certificate of exemption" shall mean any document evidencing that the entity is exempt from
236 sales and use taxes on purchases pursuant to the laws of the state in which the entity is located.
237 Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's
238 exemption certificate as evidence of the exemption. If the exemption certificate issued by the
239 exempt entity to the contractor is later determined by the director of revenue to be invalid for any
240 reason and the contractor has accepted the certificate in good faith, neither the contractor or the
241 exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result
242 of use of the invalid exemption certificate. Materials shall be exempt from all state and local
243 sales and use taxes when purchased by a contractor for the purpose of fabricating tangible
244 personal property which is used in fulfilling a contract for the purpose of constructing, repairing
245 or remodeling facilities for the following:
- 246 (a) An exempt entity located in this state, if the entity is one of those entities able to issue
247 project exemption certificates in accordance with the provisions of section 144.062; or

248 (b) An exempt entity located outside the state if the exempt entity is authorized to issue
249 an exemption certificate to contractors in accordance with the provisions of that state's law and
250 the applicable provisions of this section;

251 (37) Tangible personal property purchased for use or consumption directly or exclusively
252 in research or experimentation activities performed by life science companies and so certified
253 as such by the director of the department of economic development or the director's designees;
254 except that, the total amount of exemptions certified pursuant to this section shall not exceed one
255 million three hundred thousand dollars in state and local taxes per fiscal year. For purposes of
256 this subdivision, the term "life science companies" means companies whose primary research
257 activities are in agriculture, pharmaceuticals, biomedical or food ingredients, and whose North
258 American Industry Classification System (NAICS) Codes fall under industry 541710 (biotech
259 research or development laboratories), 621511 (medical laboratories) or 541940 (veterinary
260 services). The exemption provided by this subdivision shall expire on June 30, 2003;

261 (38) All sales or other transfers of tangible personal property to a lessor, who leases the
262 property under a lease of one year or longer executed or in effect at the time of the sale or other
263 transfer, to an interstate compact agency created pursuant to sections 70.370 to 70.430, RSMo,
264 or sections 238.010 to 238.100, RSMo.

144.044. 1. As used in this section, the [phrase] **following terms mean:**

2 (1) **"Sale of a modular unit", a transfer of a modular unit as defined in section**
3 **700.010, RSMo;**

4 (2) "Sale of a new manufactured home" [shall be defined to be], a transfer of a
5 manufactured home, as defined in section 700.010, RSMo, which involves the delivery of the
6 document known as the manufacturer's statement of origin to a person other than a manufactured
7 home dealer, as dealer is defined in section 700.010, RSMo, for purposes of allowing such
8 person to obtain a title to the manufactured home from the department of revenue of this state
9 or the appropriate agency or officer of any other state.

10 2. In the event of the sale of a new manufactured home, forty percent of the purchase
11 price, as defined in section 700.320, RSMo, shall be considered the sale of a service and not the
12 sale of tangible personal property. In addition to the exemptions granted under the provisions
13 of section 144.030, the sale of services as defined in this section shall be specifically exempted
14 from the provisions of sections 238.235 and 238.410, RSMo, the local sales tax law as defined
15 in section 32.085, RSMo, sections 144.010 to 144.525 and 144.600 to 144.745, and from the
16 computation of the tax levied, assessed or payable under sections 238.235 and 238.410, RSMo,
17 the local sales tax law as defined in section 32.085, RSMo, sections 144.010 to 144.525 and
18 144.600 to 144.745, and section 238.235, RSMo.

19 **3. In the event of the sale of a new modular unit, forty percent of the retail sale of**
20 **the unit or forty percent of the manufacturer's sales price of the unit if the manufacturer**
21 **makes a sale to a consumer that is not a retail sale, plus any carrier charge and freight**
22 **charges shall be considered the sale of a service and sixty percent shall be the retail sale of**
23 **tangible personal property. In addition to the exemptions granted under the provisions**
24 **of section 144.030, the sale of services as defined in this section shall be specifically**
25 **exempted from the provisions of sections 238.235 and 238.410, RSMo, the local sales tax**
26 **law as defined in section 32.085, RSMo, sections 144.010 to 144.525 and 144.600 to 144.745,**
27 **and from the computation of the tax levied, assessed, or payable under sections 238.235**
28 **and 238.410, RSMo, the local sales tax law as defined in section 32.085, RSMo, sections**
29 **144.010 to 144.525 and 144.600 to 144.745, and section 238.235, RSMo.**

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.

184.352. The following terms whenever used or referred to in sections 184.350 to
2 184.384 shall unless a different intent clearly appears from the context be construed to have the
3 following meaning:

4 (1) **"African American history museum and cultural subdistrict", shall consist of**
5 **a political subdistrict which shall provide for the collection, preservation, and exhibition**
6 **of items relating to the history and culture of African Americans, more specifically for**
7 **interpretation through core exhibits that may include wax sculptures, photographs,**
8 **paintings, and other artistic expressions; and further for the collection of costumes,**
9 **archaeological anthropological material, artifacts, and memorabilia; and for the**
10 **maintenance of archives, including manuscripts, personal records, and other material that**
11 **relates to the African American experience to American history; and to provide for the**
12 **preservation of American music traditions, including ragtime, jazz, blues, and gospel; and**
13 **to provide technical assistance and advisory service for historic research or which may**
14 **contract with another person with the capability of providing such services;**

15 (2) "Art museum subdistrict" shall consist of such institutions and places for the purpose
16 of collection and exhibition of pictures, statuary and other works of art and whatever else may
17 be of artistic interest and appropriate for exhibition in an art gallery or museum for instruction
18 in art and in general for the promotion by all proper means of aesthetic or artistic education;

19 [(2)] (3) "Board", the governing body of the metropolitan zoological park and museum
20 district;

21 [(3)] (4) "Botanical garden subdistrict" shall consist of a political subdistrict which shall
22 provide for the collection and exhibition of displays of things relating to plants or botany, for the
23 promotion of plant life and related subjects, educational and research activities, for the
24 maintenance of a botanical library, and for the promotion by all proper means of public interest
25 in plant life and botany; or which may contract with another person with the capability of
26 providing such services;

27 [(4)] (5) "City", a constitutional charter city not located within a county;

28 [(5)] (6) "Commission", the governing body of each of the respective subdistricts as may
29 be authorized as provided in section 184.350, 184.351, or 184.353;

30 [(6)] (7) "County", a constitutional charter county adjoining a constitutional charter city;

31 [(7)] (8) "District", the metropolitan zoological park and museum district;

32 [(8)] (9) "Missouri history museum subdistrict" shall consist of a political subdistrict
33 which shall provide for the collection, preservation, and exhibition of items relating to the history
34 of the entire state of Missouri and of the Louisiana Purchase Territory, and more specifically for

35 the collection and display of photographs, paintings, costumes, archaeological and
36 anthropological material, artifacts and memorabilia pertaining to the political, commercial and
37 cultural history of the region, including extensive artifacts, memorabilia, historical documents
38 concerning the first solo transatlantic flight, for the promotion of archaeological and historical
39 studies, for the maintenance of a history library and archives, including manuscripts documenting
40 the first United States sponsored exploratory expedition of the Louisiana Purchase Territory as
41 well as papers of the president who authorized the Louisiana Purchase, and for the promotion
42 by all proper means of public interest in the history of Missouri and the region in which it is
43 located, and, as otherwise provided by law and in cooperation with the department of natural
44 resources of the state of Missouri, to provide technical assistance and advisory services for the
45 collection, preservation, and exhibition of recordings, instruments, and memorabilia of ragtime,
46 jazz and blues music including ragtime pianos and ragtime piano sheet music to be housed and
47 maintained at the Scott Joplin house state historic site; or which may contract with another
48 person having all of the historical materials listed herein as well as the capability of providing
49 all of the services listed herein;

50 [(9)] **(10)** "Recreation and amateur sports subdistrict" shall consist of a political
51 subdistrict which shall provide for and assist in the planning, development, financing,
52 maintenance, improvement and construction of facilities and venues to be publicly owned and
53 operated by political subdivisions, public school districts, universities and colleges, or
54 not-for-profit corporations chartered to attract, promote and manage major national and
55 international amateur sports events, competitions and programs for the use of the general public.
56 Such subdistrict shall structure its procedures for procuring supplies, services and construction
57 to achieve the result that a minimum of twenty percent in the aggregate of the total dollar value
58 of annual procurements is made directly or indirectly from certified socially and economically
59 disadvantaged small business concerns;

60 [(10)] **(11)** "St. Louis Science Center subdistrict" shall consist of such institutions and
61 places for the purpose of collection and exhibition of displays of items of natural historical,
62 industrial, transport and scientific interest, the instruction and recreation of the people, for the
63 promotion of the study of science, industrial, transport and natural history and kindred subjects
64 and for the promotion by all proper means of public interest in natural history, transport, industry
65 and science;

66 [(11)] **(12)** "Special election", an election held on the first Tuesday of April or whenever
67 propositions are submitted to the voters of the whole district;

68 [(12)] **(13)** "Symphony orchestra subdistrict" shall consist of a political subdistrict which
69 shall provide for regular performances of a symphony orchestra with not less than ninety
70 full-time symphonic musicians, own its own concert hall in which a substantial number of its

71 concerts shall be held, and provide for the promotion by all proper means of public interest in
72 music; or which may contract with another person with the capability of providing such services
73 and which owns its own concert hall;

74 [(13)] **(14)** "Transport museum subdistrict" shall consist of a political subdistrict which
75 shall provide for institutions and places for the edification of the public in the history and science
76 of transportation, communications and powering, and more specifically for the preservation and
77 display of artifacts related to man's efforts to transport materials, people, and ideas and to create,
78 transmit, and utilize power, and for the provision of a library of publications and other records
79 containing history and technology related to transportation, communications and powering, and
80 facilities for the study of such efforts; or which may contract with another person with the
81 capability of providing such services;

82 [(14)] **(15)** "Zoological subdistrict" shall consist of such institutions and places for the
83 collection and exhibition of animals and animal life, for the instruction and recreation of the
84 people, for the promotion of zoology and kindred subjects, for the encouragement of zoological
85 study and research and for the increase of public interest in wild animals and in the protection
86 of wild animal life.

184.353. 1. (1) The board of directors of any metropolitan zoological park and museum
2 district, as established according to the provisions of sections 184.350 to 184.384, on behalf of
3 the district may request the election officials of any city and county containing all or part of such
4 district to submit the following described proposition to the qualified voters of such district at
5 any general, primary or special election. Such election officials shall give legal notice at least
6 sixty days prior to such general, primary or special election in at least two newspapers that such
7 proposition shall be submitted at any general, primary or special election held for submission of
8 the proposition.

9 (2) Such proposition shall be submitted to the voters in substantially the following form
10 at such election:

11 Shall the Metropolitan Zoological Park and Museum District of the City of and
12 County of be authorized to provide for a Botanical Garden Subdistrict and be authorized
13 to provide the Botanical Garden Subdistrict with a tax rate not in excess of four cents on each
14 \$100 of assessed valuation of taxable property within the district?

15 ☐ YES

☐ NO

16 (3) In the event that a majority of all the voters voting on such proposition in such city
17 and a majority of voters voting on such proposition in such county cast "YES" votes on the
18 proposition, then the botanical garden subdistrict shall be deemed established and the tax rate,
19 as established by the board for such subdistrict, shall be deemed in full force and effect as of the
20 first day of the second month following the election. The results of the election shall be certified

21 by the election officials of such city and county, respectively, to the respective chief executive
22 officers of such city and county not less than thirty days after the day of the election. The cost
23 of the election shall be paid as provided by sections 115.063 and 115.065, RSMo. In the event
24 the proposition shall fail to receive a majority of the "YES" votes in either the city or the county,
25 then the proposition shall not be resubmitted at any election held prior to the next general or
26 primary election in such city or county in the following year. Any such resubmission shall
27 subsequently comply with the provisions of sections 184.350 to 184.384.

28 (4) If the botanical garden subdistrict shall be established, then its commissioners, or any
29 person with whom its commissioners contract, may establish and charge fees for admission to
30 the premises of the botanical garden subdistrict, or to the premises of any person with whom its
31 commissioners contract, not to exceed one dollar for adults and fifty cents for children under
32 sixteen years of age. Any increase in the fees shall be presented prior to implementation for
33 approval or disapproval to the board of the metropolitan zoological park and museum district of
34 which the botanical garden subdistrict is a member.

35 2. (1) The board of directors of any metropolitan zoological park and museum district,
36 as established according to the provisions of sections 184.350 to 184.384, on behalf of the
37 district may request the election officials of any city and county containing all or part of such
38 district to submit the following described proposition to the qualified voters of such district at
39 any general, primary or special election. Such election officials shall give legal notice at least
40 sixty days prior to such general, primary or special election in at least two newspapers that such
41 proposition shall be submitted at any general, primary or special election held for submission of
42 the proposition.

43 (2) Such proposition shall be submitted to the voters in substantially the following form
44 at such election:

45 Shall the Metropolitan Zoological Park and Museum District of the City of and
46 County of be authorized to provide for a Transport Museum Subdistrict and be
47 authorized to provide the Transport Museum Subdistrict with a tax rate not in excess of four
48 cents on each \$100 of assessed valuation of taxable property within the district?

49 ☐ YES

☐ NO

50 (3) In the event that a majority of all the voters voting on such proposition in such city
51 and a majority of voters voting on such proposition in such county cast "YES" votes on the
52 proposition, then the transport museum subdistrict shall be deemed established and the tax rate,
53 as established by the board for such subdistrict, shall be deemed in full force and effect as of the
54 first day of the second month following the election. The results of the election shall be certified
55 by the election officials of such city and county, respectively, to the respective chief executive
56 officers of such city and county not less than thirty days after the day of the election. The cost

57 of the election shall be paid as provided by sections 115.063 and 115.065, RSMo. In the event
58 the proposition shall fail to receive a majority of the "YES" votes in either the city or the county,
59 then the proposition shall not be resubmitted at any election held prior to the next general or
60 primary election in such city or county in the following year. Any such resubmission shall
61 subsequently comply with the provisions of sections 184.350 to 184.384.

62 (4) If the transport museum subdistrict shall be established, then its commissioners, or
63 any person with whom its commissioners contract, may establish and charge fees for admission
64 to the premises of the transport museum subdistrict, or to the premises of any person with whom
65 its commissioners contract, not to exceed one dollar for adults and fifty cents for children under
66 sixteen years of age. Any increase in the fees shall be presented prior to implementation for
67 approval or disapproval to the board of the metropolitan zoological park and museum district of
68 which the transport museum subdistrict is a member.

69 3. (1) The board of directors of any metropolitan zoological park and museum district,
70 as established according to the provisions of sections 184.350 to 184.384, on behalf of the
71 district may request the election officials of any city and county containing all or part of such
72 district to submit the following described proposition to the qualified voters of such district at
73 any general, primary or special election. Such election officials shall give legal notice at least
74 sixty days prior to such general, primary or special election in at least two newspapers that such
75 proposition shall be submitted at any general, primary or special election held for submission of
76 the proposition.

77 (2) Such proposition shall be submitted to the voters in substantially the following form
78 at such election:

79 Shall the Metropolitan Zoological Park and Museum District of the City of and
80 the County of be authorized to provide for a Missouri History Museum Subdistrict and
81 be authorized to provide the Missouri History Museum Subdistrict with a tax rate not in excess
82 of four cents on each \$100 of assessed valuation of taxable property within the district?

83 ☐ YES

☐ NO

84 (3) In the event that a majority of all the voters voting on such proposition in such city
85 and a majority of voters voting on such proposition in such county cast "YES" votes on the
86 proposition, then the Missouri history museum subdistrict shall be deemed established and the
87 tax rate, as established by the board for such subdistrict, shall be deemed in full force and effect
88 as of the first day of the second month following the election. The results of the election shall
89 be certified by the election officials of such city and county, respectively, to the respective chief
90 executive officers of such city and county not less than thirty days after the day of the election.
91 The cost of the election shall be paid as provided by sections 115.063 and 115.065, RSMo. In
92 the event the proposition shall fail to receive a majority of the "YES" votes in either the city or

93 the county, then the proposition shall not be resubmitted at any election held prior to the next
94 general or primary or special election in such city or county in the following year. Any such
95 resubmission shall subsequently comply with the provisions of sections 184.350 to 184.384.

96 4. (1) The board of directors of any metropolitan zoological park and museum district,
97 as established according to the provisions of sections 184.350 to 184.354, on behalf of the
98 district may request the election officials of any city and county containing all or part of such
99 district to submit the following described proposition to the qualified voters of such district at
100 any general, primary or special election. Such election officials shall give legal notice at least
101 sixty days prior to such general, primary or special election in at least two newspapers that such
102 proposition shall be submitted at any general, primary or special election held for submission of
103 the proposition.

104 (2) Such proposition shall be submitted to the voters in substantially the following form
105 at such election:

106 Shall the Metropolitan Zoological Park and Museum District of the City of and
107 County of be authorized to provide for a Symphony Orchestra Subdistrict and be
108 authorized to provide the Symphony Orchestra Subdistrict with a tax rate not in excess of four
109 cents on each \$100 of assessed valuation of taxable property within the district?

110 ☐ YES

☐ NO

111 (3) In the event that a majority of all the voters voting on such proposition in such city
112 and a majority of voters voting on such proposition in such county cast "YES" votes on the
113 proposition, then the symphony orchestra subdistrict shall be deemed established and the tax rate,
114 as established by the board for such subdistrict, shall be deemed in full force and effect as of the
115 first day of the second month following the election. The results of the election shall be certified
116 by the election officials of such city and county not less than thirty days after the day of election.
117 The cost of the election shall be paid as provided by sections 115.063 and 115.065, RSMo. In
118 the event the proposition shall fail to receive a majority of the "YES" votes in either the city or
119 the county, then the proposition shall not be resubmitted at any election held prior to the next
120 general or primary in such city or county in the following year. Any such resubmission shall
121 subsequently comply with the provisions of sections 184.350 to 184.384.

122 (4) If the symphony orchestra subdistrict shall be established, then its commissioners,
123 or any person with whom its commissioners contract, may charge such prices from time to time
124 for tickets for performances conducted under the auspices of the subdistrict or as they or such
125 person deem proper; provided, however, that no fewer than fifty tickets for each such
126 performance conducted at the principal concert hall of such subdistrict or such person shall be
127 made available without charge for distribution to members of the general public and no fewer
128 than fifty tickets shall be made available without charge for distribution to students in public and

129 private elementary, secondary schools and colleges and universities in the metropolitan
130 zoological park and museum district and all performances of the symphony orchestra conducted
131 at the principal concert hall of the symphony orchestra within the district shall be offered for
132 broadcast live on a public or commercial AM or FM radio station located in and generally
133 receivable in the district or on a public or commercial broadcast television station located in or
134 generally receivable in the district. The symphony orchestra subdistrict shall institute a fully
135 staffed educational music appreciation program to benefit all of the citizens of the taxing district
136 at a nominal charge.

137 (5) Immediately following the effective date of the symphony orchestra subdistrict tax
138 rate any person receiving funds from said tax rate shall become ineligible for program assistance
139 funding from the Missouri state council on the arts.

140 5. The board of directors of any metropolitan zoological park and museum district, as
141 established according to the provisions of sections 184.350 to 184.384, on behalf of the district
142 may request the election officials of any city and county containing all or part of such district to
143 submit the following described proposition to the qualified voters of such district at any general,
144 primary or special election. Such election officials shall give legal notice at least sixty days prior
145 to such general, primary or special election in at least two newspapers that such proposition shall
146 be submitted at any general, primary or special election held for submission of the proposition.
147 Such proposition shall be submitted to the voters in substantially the following form at such
148 election:

149 Shall a Recreational and Amateur Sports Subdistrict be authorized and provided for by
150 the Metropolitan Zoological Park and Museum District of the City of and the County
151 of and such subdistrict be authorized to establish a tax rate not in excess of four cents
152 on each \$100 of assessed valuation of taxable property within the district for a period not to
153 exceed nine years?

154 ☐ YES

☐ NO

155 In the event that a majority of all the voters voting on such proposition in such city and a
156 majority of voters voting on such proposition in such county cast "YES" votes on the
157 proposition, then the recreation and amateur sports subdistrict shall be deemed established and
158 the tax rate, as established by the board for such subdistrict, shall be deemed in full force and
159 effect as of the first day of the second month following the election for a period not to exceed
160 nine years. The results of the election shall be certified by the election officials of such city and
161 county, respectively, to the respective chief executive officers of such city and county not less
162 than thirty days after the day of the election. The cost of the election shall be paid as provided
163 by sections 115.063 and 115.065, RSMo. In the event the proposition shall fail to receive a
164 majority of the "YES" votes in either the city or the county, then the proposition shall not be

resubmitted at any election held prior to the next general or primary or special election in such city or county in the following year. Any such resubmission shall subsequently comply with the provisions of sections 184.350 to 184.384.

6. (1) The board of directors of any metropolitan zoological park and museum district, as established according to the provisions of sections 184.350 to 184.384, on behalf of the district may request the election officials of any city and county containing all or part of such district to submit the following described proposition to the qualified voters of such district at any general, primary or special election. Such election officials shall give legal notice at least sixty days prior to such general, primary or special election in at least two newspapers that such proposition shall be submitted at any general, primary or special election held for submission of the proposition.

(2) Such proposition shall be submitted to the voters in substantially the following form at such election:

Shall the Metropolitan Zoological Park and Museum District of the City of and County of be authorized to provide for an African American History Museum and Cultural Subdistrict and be authorized to provide the African American history museum and cultural subdistrict with a tax rate not in excess of four cents on each \$100 of assessed valuation of taxable property within the district?

☐ YES

☐ NO

(3) In the event that a majority of all the voters voting on such proposition in such city and a majority of voters voting on such proposition in such county cast "YES" votes on the proposition, then the African American history museum and cultural subdistrict shall be deemed established and the tax rate, as established by the board for such subdistrict, shall be deemed in full force and effect as of the first day of the second month following the election. The results of the election shall be certified by the election officials of such city and county, respectively, to the respective chief executive officers of such city and county not less than thirty days after the day of the election. The cost of the election shall be paid as provided by sections 115.063 and 115.065, RSMo. In the event the proposition shall fail to receive a majority of the "YES" votes in either the city or the county, then the proposition shall not be resubmitted at any election held prior to the next general or primary election in such city or county in the following year. Any such resubmission shall subsequently comply with the provisions of sections 184.350 to 184.384.

(4) If the African American history museum and cultural subdistrict shall be established, then its commissioners, or any person with whom its commissioners contract, may establish and charge fees for admission to the premises of the African American history museum and cultural subdistrict, or to the premises of any person with whom its

201 **commissioners contract, not to exceed one dollar for adults and fifty cents for children**
202 **under sixteen years of age. Any increase in the fees shall be presented prior to**
203 **implementation for approval or disapproval to the board of the metropolitan zoological**
204 **park and museum district of which the African American history museum and cultural**
205 **subdistrict is a member.**

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.

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

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

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

313.800. 1. As used in sections 313.800 to 313.850, unless the context clearly requires otherwise, the following terms mean:

(1) "Adjusted gross receipts", the gross receipts from licensed gambling games and devices less winnings paid to wagerers;

(2) "Applicant", any person applying for a license authorized under the provisions of sections 313.800 to 313.850;

(3) "Bank", the elevations of ground which confine the waters of the Mississippi or Missouri Rivers at the ordinary high water mark as defined by common law;

(4) **"Capital, cultural, and special law enforcement purpose expenditures", shall include any disbursement, including disbursements for principal, interest, and costs of issuance and trustee administration related to any indebtedness, for the acquisition of land, land improvements, buildings and building improvements, vehicles, machinery, equipment, works of art, intersections, signing, signalization, parking lot, bus stop, station, garage, terminal, hanger, shelter, dock, wharf, rest area, river port, airport, light rail, railroad, other mass transit, pedestrian shopping malls and plazas, parks, lawns, trees, and other landscape, convention center, roads, traffic control devices, sidewalks, alleys, ramps, tunnels, overpasses and underpasses, utilities, streetscape, lighting, trash receptacles, marquees, paintings, murals, fountains, sculptures, water and sewer systems, dams, drainage systems, creek bank restoration, any asset with a useful life greater than one year, cultural events, and any expenditure related to a law enforcement officer deployed as horse mounted patrol, school resource or drug awareness resistance education (D.A.R.E) officer;**

[(4)] (5) "Cheat", to alter the selection of criteria which determine the result of a gambling game or the amount or frequency of payment in a gambling game;

[(5)] (6) "Commission", the Missouri gaming commission;

[(6)] (7) "Dock", the location in a city or county authorized under subsection 10 of section 313.812 which contains any natural or artificial space, inlet, hollow, or basin, in or adjacent to a bank of the Mississippi or Missouri Rivers, next to a wharf or landing devoted to the embarking of passengers on and disembarking of passengers from a gambling excursion but shall not include any artificial space created after May 20, 1994, and is located more than one thousand feet from the closest edge of the main channel of the river as established by the United States Army Corps of Engineers;

[(7)] (8) "Excursion gambling boat", a boat, ferry or other floating facility licensed by the commission on which gambling games are allowed;

(9) **"Fiscal year", shall for the purposes of subsections 3 and 4 of section 313.820, mean the fiscal year of a home dock city or county;**

36 [(8)] (10) "Floating facility", any facility built or originally built as a boat, ferry or barge
37 licensed by the commission on which gambling games are allowed;

38 [(9)] (11) "Gambling excursion", the time during which gambling games may be
39 operated on an excursion gambling boat whether docked or during a cruise;

40 [(10)] (12) "Gambling game" includes, but is not limited to, games of skill or games of
41 chance on an excursion gambling boat but does not include gambling on sporting events;
42 provided such games of chance are approved by amendment to the Missouri Constitution;

43 [(11)] (13) "Games of chance", any gambling game in which the player's expected return
44 is not favorably increased by his or her reason, foresight, dexterity, sagacity, design, information
45 or strategy;

46 [(12)] (14) "Games of skill", any gambling game in which there is an opportunity for the
47 player to use his or her reason, foresight, dexterity, sagacity, design, information or strategy to
48 favorably increase the player's expected return; including, but not limited to, the gambling games
49 known as "poker", "blackjack" (twenty-one), "craps", "Caribbean stud", "pai gow poker", "Texas
50 hold'em", "double down stud", and any video representation of such games;

51 [(13)] (15) "Gross receipts", the total sums wagered by patrons of licensed gambling
52 games;

53 [(14)] (16) "Holder of occupational license", a person licensed by the commission to
54 perform an occupation within excursion gambling boat operations which the commission has
55 identified as requiring a license;

56 [(15)] (17) "Licensee", any person licensed under sections 313.800 to 313.850;

57 [(16)] (18) "Mississippi River" and "Missouri River", the water, bed and banks of those
58 rivers, including any space filled by the water of those rivers for docking purposes in a manner
59 approved by the commission but shall not include any artificial space created after May 20, 1994,
60 and is located more than one thousand feet from the closest edge of the main channel of the river
61 as established by the United States Army Corps of Engineers;

62 (19) "Supplier", a person who sells or leases gambling equipment and gambling supplies
63 to any licensee.

64 2. In addition to the games of skill referred to in subdivision [(12)] (14) of subsection
65 1 of this section, the commission may approve other games of skill upon receiving a petition
66 requesting approval of a gambling game from any applicant or licensee. The commission may
67 set the matter for hearing by serving the applicant or licensee with written notice of the time and
68 place of the hearing not less than five days prior to the date of the hearing and posting a public
69 notice at each commission office. The commission shall require the applicant or licensee to pay
70 the cost of placing a notice in a newspaper of general circulation in the applicant's or licensee's
71 home dock city or county. The burden of proof that the gambling game is a game of skill is at

72 all times on the petitioner. The petitioner shall have the affirmative responsibility of establishing
73 his or her case by a preponderance of evidence including:

74 (1) Is it in the best interest of gaming to allow the game; and

75 (2) Is the gambling game a game of chance or a game of skill?

76

77 All testimony shall be given under oath or affirmation. Any citizen of this state shall have the
78 opportunity to testify on the merits of the petition. The commission may subpoena witnesses to
79 offer expert testimony. Upon conclusion of the hearing, the commission shall evaluate the record
80 of the hearing and issue written findings of fact that shall be based exclusively on the evidence
81 and on matters officially noticed. The commission shall then render a written decision on the
82 merits which shall contain findings of fact, conclusions of law and a final commission order.
83 The final commission order shall be within thirty days of the hearing. Copies of the final
84 commission order shall be served on the petitioner by certified or overnight express mail, postage
85 prepaid, or by personal delivery.

313.820. 1. An excursion boat licensee shall pay to the commission an admission fee
2 of two dollars for each person embarking on an excursion gambling boat with a ticket of
3 admission. One dollar of such fee shall be deposited to the credit of the gaming commission
4 fund as authorized pursuant to section 313.835, and one dollar of such fee shall not be considered
5 state funds and shall be paid to the home dock city or county. Subject to appropriation, one cent
6 of such fee deposited to the credit of the gaming commission fund may be deposited to the credit
7 of the compulsive gamblers fund created pursuant to the provisions of section 313.842. Nothing
8 in this section shall preclude any licensee from charging any amount deemed necessary for a
9 ticket of admission to any person embarking on an excursion gambling boat. If tickets are issued
10 which are good for more than one excursion, the admission fee shall be paid to the commission
11 for each person using the ticket on each excursion that the ticket is used. If free passes or
12 complimentary admission tickets are issued, the excursion boat licensee shall pay to the
13 commission the same fee upon these passes or complimentary tickets as if they were sold at the
14 regular and usual admission rate; however, the excursion boat licensee may issue fee-free passes
15 to actual and necessary officials and employees of the licensee or other persons actually working
16 on the excursion gambling boat. The issuance of fee-free passes is subject to the rules of the
17 commission, and a list of all persons to whom the fee-free passes are issued shall be filed with
18 the commission.

19 2. All licensees are subject to all income taxes, sales taxes, earnings taxes, use taxes,
20 property taxes or any other tax or fee now or hereafter lawfully levied by any political
21 subdivision; however, no other license tax, permit tax, occupation tax, excursion fee, or taxes
22 or fees shall be imposed, levied or assessed exclusively upon licensees by a political subdivision.

23 All state taxes not connected directly to gambling games shall be collected by the department of
24 revenue. Notwithstanding the provisions of section 32.057, RSMo, to the contrary, the
25 department of revenue may furnish and the commission may receive tax information to
26 determine if applicants or licensees are complying with the tax laws of this state; however, any
27 tax information acquired by the commission shall not become public record and shall be used
28 exclusively for commission business.

29 **3. Effective fiscal year 2008 and each fiscal year thereafter, the amount of revenue**
30 **derived from admission fees paid to a home dock city or county shall not exceed the**
31 **percentage of gross revenue realized by the home dock city or county attributable to such**
32 **admission fees for fiscal year 2007. In the case of a new casino, the provisions of this**
33 **section shall become effective two years from the opening of such casino and the amount**
34 **of revenue derived from admission fees paid to a home dock city or county shall not exceed**
35 **the average percentage of gross revenue realized by the home dock city or county**
36 **attributable to such admission fees for the first two fiscal years in which such casino**
37 **opened for business. Effective fiscal year 2010 and each subsequent fiscal year until fiscal**
38 **year 2015, the percentage of all revenue derived by a home dock city or county from such**
39 **admission fees used for expenditures other than capital, cultural, and special law**
40 **enforcement purpose expenditures shall be limited to not more than thirty percent.**
41 **Effective fiscal year 2015 and each subsequent fiscal, the percentage of all revenue derived**
42 **by a home dock city or county from such admission fees used for expenditures other than**
43 **capital, cultural, and special law enforcement purpose expenditures shall be limited to not**
44 **more than twenty percent.**

45 **4. After fiscal year 2007, in any fiscal year in which a home dock city or county**
46 **collects an amount over the limitation on revenue derived from admission fees provided**
47 **in subsection 1 of this section, such revenue shall be treated as if it were sales tax revenue**
48 **within the meaning of section 67.505, RSMo, provided that the home dock city or county**
49 **shall reduce its total general revenue property tax levy, in accordance with the method**
50 **provided in subdivision (6) of subsection 3 of section 67.505, RSMo.**

51 **5. The provisions of subsections 3 and 4 of this section shall not affect the**
52 **imposition or collection of a tax under section 313.822.**

53 **6. The provisions of subsections 3 and 4 of this section shall not apply to any city**
54 **of the third classification with more than eight thousand two hundred but fewer than eight**
55 **thousand three hundred inhabitants, any county of the third classification without a**
56 **township form of government and with more than sixteen thousand six hundred but fewer**
57 **than sixteen thousand seven hundred inhabitants, any county of the third classification**
58 **without a township form of government and with more than ten thousand two hundred but**

59 fewer than ten thousand three hundred inhabitants, any home rule city with more than
60 four hundred thousand inhabitants and located in more than one county, any county of the
61 first classification with more than one hundred eighty-four thousand but fewer than one
62 hundred eighty-eight thousand inhabitants, any city of the fourth classification with more
63 than two thousand nine hundred but fewer than three thousand inhabitants and located
64 in any county of the first classification with more than seventy-three thousand seven
65 hundred but fewer than seventy-three thousand eight hundred inhabitants, any county of
66 the first classification with more than seventy-three thousand seven hundred but fewer
67 than seventy-three thousand eight hundred inhabitants, any city of the third classification
68 with more than six thousand seven hundred but fewer than six thousand eight hundred
69 inhabitants and located in any county of the third classification without a township form
70 of government and with more than twenty thousand but fewer than twenty thousand one
71 hundred inhabitants, any county of the third classification without a township form of
72 government and with more than twenty thousand but fewer than twenty thousand one
73 hundred inhabitants, any city of the third classification with more than four thousand
74 seven hundred but fewer than four thousand eight hundred inhabitants and located in any
75 county of the first classification with more than one hundred eighty-four thousand but
76 fewer than one hundred eighty-eight thousand inhabitants, any city of the third
77 classification with more than twenty-five thousand seven hundred but fewer than
78 twenty-five thousand nine hundred inhabitants, any county with a charter form of
79 government and with more than one million inhabitants, any county with a charter form
80 of government and with more than six hundred thousand but fewer than seven hundred
81 thousand inhabitants, any special charter city with more than nine hundred fifty but fewer
82 than one thousand fifty inhabitants, any county of the third classification without a
83 township form of government and with more than ten thousand four hundred but fewer
84 than ten thousand five hundred inhabitants, any city not within a county, any home rule
85 city with more than seventy-three thousand but fewer than seventy-five thousand
86 inhabitants, and any county of the first classification with more than eighty-five thousand
87 nine hundred but fewer than eighty-six thousand inhabitants.

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.

7 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?**

11 ☐ **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.