

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 58
93RD GENERAL ASSEMBLY

Reported from the Committee on Economic Development, Tourism and Local Government, April 21, 2005, with recommendation that the Senate Committee Substitute do pass.

0203S.06C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal sections 44.090, 49.093, 49.272, 50.343, 50.530, 50.540, 50.760, 50.770, 50.780, 50.1030, 52.317, 54.010, 54.280, 54.320, 54.330, 55.160, 64.215, 65.110, 65.160, 65.460, 65.490, 65.600, 67.469, 67.1003, 67.1350, 67.1401, 67.1451, 67.1754, 67.1775, 67.1850, 71.794, 82.291, 82.1025, 94.270, 94.700, 100.050, 100.059, 115.019, 136.010, 136.160, 137.115, 137.465, 137.585, 137.720, 138.100, 139.040, 139.055, 139.120, 139.350, 139.400, 139.420, 139.430, 139.440, 139.450, 139.460, 140.150, 165.071, 190.010, 190.015, 190.090, 190.292, 190.335, 205.010, 210.860, 210.861, 231.444, 242.560, 245.205, 247.060, 247.180, 249.1152, 249.1154, 250.140, 263.245, 278.240, 301.025, 320.121, 321.120, 321.190, 321.322, 321.552, 321.554, 321.603, 349.045, 447.620, 447.622, 447.625, 447.640, 473.770, 473.771, 488.2220, and 559.607, RSMo, and to enact in lieu thereof one hundred nineteen new sections relating to political subdivisions, with penalty provisions and an emergency clause for a certain section.

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

Section A. Sections 44.090, 49.093, 49.272, 50.343, 50.530, 50.540, 50.760, 50.770,
2 50.780, 50.1030, 52.317, 54.010, 54.280, 54.320, 54.330, 55.160, 64.215, 65.110, 65.160,
3 65.460, 65.490, 65.600, 67.469, 67.1003, 67.1350, 67.1401, 67.1451, 67.1754, 67.1775,
4 67.1850, 71.794, 82.291, 82.1025, 94.270, 94.700, 100.050, 100.059, 115.019, 136.010,
5 136.160, 137.115, 137.465, 137.585, 137.720, 138.100, 139.040, 139.055, 139.120, 139.350,
6 139.400, 139.420, 139.430, 139.440, 139.450, 139.460, 140.150, 165.071, 190.010, 190.015,
7 190.090, 190.292, 190.335, 205.010, 210.860, 210.861, 231.444, 242.560, 245.205, 247.060,
8 247.180, 249.1152, 249.1154, 250.140, 263.245, 278.240, 301.025, 320.121, 321.120,
9 321.190, 321.322, 321.552, 321.554, 321.603, 349.045, 447.620, 447.622, 447.625, 447.640,

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

10 473.770, 473.771, 488.2220, and 559.607, RSMo, are repealed and one hundred nineteen
11 new sections enacted in lieu thereof, to be known as sections 44.090, 49.093, 49.272,
12 50.343, 50.530, 50.540, 50.760, 50.770, 50.780, 50.783, 50.784, 50.1030, 50.1031, 52.317,
13 54.010, 54.280, 54.320, 54.330, 55.160, 59.044, 64.215, 65.110, 65.160, 65.460, 65.490,
14 65.600, 67.055, 67.469, 67.1003, 67.1159, 67.1305, 67.1350, 67.1401, 67.1451, 67.1754,
15 67.1775, 67.1809, 67.1850, 71.794, 82.291, 82.301, 82.302, 82.303, 82.305, 82.1025,
16 94.270, 94.700, 94.837, 94.838, 94.860, 99.1080, 99.1082, 99.1086, 99.1088, 99.1090,
17 99.1092, 100.050, 100.059, 115.019, 136.010, 136.160, 137.115, 137.465, 137.585, 137.720,
18 138.100, 139.040, 139.055, 139.120, 139.350, 139.400, 139.420, 139.430, 139.440, 139.450,
19 139.460, 140.150, 165.071, 190.010, 190.015, 190.090, 190.292, 190.335, 198.345, 205.010,
20 210.860, 210.861, 231.444, 242.560, 245.205, 247.060, 247.180, 250.140, 263.245, 278.240,
21 301.025, 320.121, 321.120, 321.190, 321.322, 321.552, 321.554, 321.603, 349.045, 447.620,
22 447.622, 447.625, 447.640, 473.770, 473.771, 488.2220, 559.607, 1, 2, 3, 4, 5, 6, and 7, to
23 read as follows:

44.090. 1. The executive officer of any political subdivision may enter into
2 mutual-aid arrangements or agreements with other public and private agencies within
3 and without the state for reciprocal emergency aid. Such arrangements or agreements
4 shall be consistent with the state disaster plan and program and the provisions of
5 section 70.837, RSMo, and section 320.090, RSMo. In time of emergency it shall be the
6 duty of each local organization for emergency management to render assistance in
7 accordance with the provisions of such mutual-aid arrangements or agreements.

8 2. [The coordinator of each local organization for emergency management may
9 assist in negotiation of reciprocal mutual-aid agreements between the coordinator's
10 organization and other public and private agencies and between the governor and the
11 adjoining states or political subdivisions thereof, and shall carry out arrangements or
12 agreements relating to the local unit.] **Any contracts that are agreed upon may
13 provide for compensation from the parties and other terms that are agreeable
14 to the parties and may be for an indefinite period as long as they include a
15 sixty-day cancellation notice provision by either party. The contracts agreed
16 upon may not be entered into for the purpose of reduction of staffing by
17 either party.**

18 3. **At the time of significant emergency such as fire, earthquake, flood,
19 tornado, hazardous material incident, terrorist incident, or other such
20 manmade or natural emergency disaster anywhere within the state or
21 bordering states, the highest ranking official of a political subdivision
22 available may render aid to any requesting political jurisdiction, even**

23 without written agreement, as long as he or she is in accordance with the
24 policies and procedures set forth by the governing board of that jurisdiction.

25 4. When responding to mutual aid or emergency aid requests, political
26 subdivisions shall be subject to all provisions of law as if it were providing
27 service within its own jurisdiction.

28 5. All political subdivisions within the state are, upon enactment of this
29 legislation or an execution of an agreement, are automatically a part of the
30 Missouri statewide mutual aid system. A political subdivision within the state
31 may elect not to participate in the statewide mutual aid system upon enacting
32 an appropriate resolution by its governing body declaring that it elects not
33 to participate in the statewide mutual aid system and by providing a copy of
34 the resolution to the state fire marshal and state emergency management
35 agency.

36 6. Emergency response agencies shall include fire service
37 organizations, law enforcement agencies, emergency medical service
38 organizations, public health and medical personnel, emergency management
39 officials, infrastructure departments, public works agencies, and those other
40 agencies, organizations, and departments that have personnel with special
41 skills or training that are needed to provide services during an emergency or
42 disaster.

43 7. It shall be the responsibility of each political subdivision to adopt
44 and put into practice the National Incident Management System promulgated
45 by the United States Department of Homeland Security.

46 8. In the event of a disaster that is beyond the capability of local
47 political subdivisions, the local governing authority may request assistance
48 under this section.

49 9. Any entity or individual that holds license, certificate, or other
50 permit issued by a participating political subdivision or state shall be deemed
51 licensed, certified, or permitted in the requesting political subdivision for the
52 duration of the declared emergency or authorized drill.

53 10. Reimbursement for services rendered under this section shall be in
54 accordance with state and federal guidelines. Any political subdivision
55 providing assistance shall receive appropriate reimbursement according to
56 those guidelines.

57 11. Applicable benefits normally available to personnel while
58 performing duties for their jurisdiction are also available to such persons
59 when an injury or death occurs when rendering assistance to another

60 **political subdivision under this section. Responders shall be eligible for the**
61 **same state and federal benefits that may be available to them for line of duty**
62 **deaths if such services are otherwise provided for within their jurisdiction.**

63 **12. All activities performed under this section are deemed to be**
64 **governmental functions. For the purposes of liability, all participating**
65 **political subdivisions responding under operational control of the requesting**
66 **political subdivision are deemed employees of such participating political**
67 **subdivision.**

2 49.093. 1. In counties of the third and fourth classification, the county officer or
3 the county officer's designee of each county department shall, annually, on or before the
4 tenth day of October, inspect and inventory all office equipment and machines, road
5 machinery, farm supplies, equipment and produce on hand and all other personal
6 property belonging to the county and used by such department of an individual original
7 value of [two hundred fifty] **one thousand** dollars or more of whatsoever kind or
8 description [and any property with an aggregate original value of one thousand dollars
9 or more]. The county officer or the county officer's designee of each county department
10 shall have the discretion to inspect and inventory any office equipment or county
11 property used by such department with an original value of less than [two hundred fifty]
12 **one thousand** dollars. Such inventory shall list such property by keeping a continuous
13 annual inventory of each item identified by descriptive name, and on manufactured
14 goods the manufacturer's serial number, model, age and estimated market value, and
15 after the first inventory taken pursuant to this section, there shall be attached to
16 subsequent inventories a statement or explanation of any material changes over that of
17 the previous year, showing in particular the disposition of any county property, the
18 reason for its disposal, to whom disposed and the amount received therefor.

19 2. All remaining property not inventoried by a particular department of such
20 county shall be inventoried by the county clerk of such county in the same manner as
21 items are inventoried pursuant to subsection 1 of this section.

22 3. The reports required by this section shall be signed by the county clerk.

49.272. The county commission of any county of the first classification without
2 a charter form of government and with more than one hundred thirty-five thousand four
3 hundred but less than one hundred thirty-five thousand five hundred inhabitants, and
4 in any county of the first classification without a charter form of government having a
5 population of at least eighty-two thousand inhabitants, but less than eighty-two
6 thousand one hundred inhabitants, **any county of the first classification with more**
7 **than one hundred four thousand six hundred but fewer than one hundred**

8 **four thousand seven hundred inhabitants, any county of the first**
 9 **classification with more than one hundred ninety-eight thousand but fewer**
 10 **than one hundred ninety-nine thousand two hundred inhabitants,** and any
 11 county of the first classification with more than two hundred forty thousand three
 12 hundred but less than two hundred forty thousand four hundred inhabitants, which has
 13 an appointed county counselor and which adopts or has adopted rules, regulations or
 14 ordinances under authority of a statute which prescribes or authorizes a violation of such
 15 rules, regulations or ordinances to be a misdemeanor punishable as provided by law, may
 16 by rule, regulation or ordinance impose a civil fine not to exceed one thousand dollars
 17 for each violation. Any fines imposed and collected under such rules, regulations or
 18 ordinances shall be payable to the county general fund to be used to pay for the cost of
 19 enforcement of such rules, regulations or ordinances.

50.343. 1. Other provisions of law to the contrary notwithstanding, in any first
 2 classification nonchartered county, including any county containing any part of a city
 3 with a population of three hundred thousand or more, the annual salary of a county
 4 recorder of deeds, clerk, auditor, county commissioner, collector, treasurer, assessor or
 5 salaried public administrator may be computed on an assessed valuation basis, **without**
 6 **regard to modification due to the existence of enterprise zones or financing**
 7 **under chapter 100, RSMo,** as set forth in the following schedule except as provided
 8 in subsection 2 of this section. The assessed valuation factor shall be the amount thereof
 9 as shown for the year next preceding the computation. The provisions of this section
 10 shall not permit a reduction in the amount of compensation being paid on January 1,
 11 1997, for any of the offices subject to this section on January 1, 1997.

12 (1) For a recorder of deeds, clerk, auditor, presiding commissioner, collector,
 13 treasurer, assessor, or salaried public administrator:

14 Assessed Valuation	Salary
15 \$ 450,000,001 to 600,000,000	\$47,000
16 600,000,001 to 750,000,000	49,000
17 750,000,001 to 900,000,000	51,000
18 900,000,001 to 1,050,000,000	53,000
19 1,050,000,001 to 1,200,000,000	55,000
20 1,200,000,001 to 1,350,000,000	57,000
21 1,350,000,000 and over	59,000

22 (2) Presiding commissioners shall receive a salary of two thousand dollars more
 23 than the salary received by the associate commissioners.

24 2. After December 31, 1990, in any county of the second classification which

25 becomes a first classification county without a charter form of government, the annual
26 compensation of county recorder of deeds, clerk, auditor, county commissioner, collector,
27 treasurer, assessor and the public administrator in counties where the public
28 administrator is paid a salary under the provisions of section 473.740, RSMo, may be set
29 at the option of the salary commission. On or before October first of the year
30 immediately prior to the beginning of the county fiscal year following the general election
31 after the certification by the state equalizing agency that the county possesses an
32 assessed valuation placing it in first classification status, the salary commission shall
33 meet for the purpose of setting compensation for such county officials and such
34 compensation shall be payable immediately except that no compensation of any county
35 official shall be reduced and the compensation of presiding county commissioners in any
36 of such counties shall be two thousand dollars more than the compensation paid to the
37 associate commissioners in that county. Thereafter in all such counties the salary
38 commission shall meet for the purpose of setting the compensation of the officers in this
39 subsection who will be elected at the next general election, and such compensation shall
40 be payable upon the beginning of the next term of office of such officers; except that, no
41 compensation of any officer shall be reduced and the compensation of presiding county
42 commissioners in any of such counties shall be two thousand dollars more than the
43 compensation paid to the associate commissioners in that county. Two thousand dollars
44 of the compensation established under the procedures authorized pursuant to this
45 subsection shall be payable to a county officer only if the officer has completed at least
46 twenty hours of classroom instruction in the operation of the office in the same manner
47 as provided by law for officers subject to the provisions of section 50.333. At the salary
48 commission meeting which establishes the percentage rate to be applied to county
49 officers during the next term of office, the salary commission may authorize the further
50 adjustment of such officers' compensation as a cost-of-living component and effective
51 January first of each year, the compensation for county officers may be adjusted by the
52 county commission, not to exceed the percentage increase given to the other county
53 employees.

54 3. Other provisions of this section to the contrary notwithstanding, at the option
55 of a majority of the county salary commission members, the salary of associate
56 commissioners of a county of the first classification without a charter form of government
57 with a population of at least eighty-two thousand but not more than eighty-five thousand
58 inhabitants may be set at no more than sixty-five percent of the amount on the salary
59 schedule for the county affected.

50.530. As used in sections 50.530 to 50.745:

2 (1) "Accounting officer" means county auditor in counties of [classes one and two]
3 **the first and second classifications** and the county clerks in counties of [classes
4 three and four] **the third and fourth classifications**;

5 (2) "Budget officer" means such person, as may, from time to time, be appointed
6 by the county commission of [class one] counties **of the first classification** except in
7 [class one] counties **of the first classification** with a population of less than one
8 hundred thousand inhabitants according to the official United States Census of 1970 the
9 county auditor shall be the chief budget officer, the presiding commissioner of the county
10 commission in [class two] counties **of the second classification**, unless the county
11 commission designates the county clerk as budget officer, and the county clerk in
12 counties of [class three and four] **the third and fourth**
13 **classification. Notwithstanding the provisions of this subdivision to the**
14 **contrary, in any county of the first classification with more than eighty-two**
15 **thousand but fewer than eighty-two thousand one hundred inhabitants the**
16 **presiding commissioner shall be the budget officer unless the county**
17 **commission designates the county clerk as the budget officer.**

50.540. 1. On or before September first of each year in counties of class one, and
2 on or before December first in counties of class two, and on or before the fifteenth day
3 of January in counties of classes three and four, each department, office, institution,
4 commission, or court of the county receiving its revenues in whole or in part from the
5 county shall prepare and submit to the budget officer estimates of its requirements for
6 expenditures and its estimated revenues for the next budget year compared with the
7 corresponding figures for the last completed fiscal year and estimated figures for the
8 current fiscal year. The expenditure estimates shall be classified to set forth the data
9 by funds, organization units, character and objects of expenditure; the organization units
10 may be subclassified by functions and activities, if so directed by the budget officer. The
11 estimates shall be accompanied by work programs showing the work planned to be done
12 and the estimated cost thereof classified according to funds, organization units, character
13 and objects of expenditure. The estimate of revenue shall be prepared by the accounting
14 officer and shall be classified to show the receipts by funds, organization units and
15 sources. The budget officer may cause estimate forms to be prepared and sent to the
16 departments, offices, institutions, commissions and courts, or may direct the accounting
17 officer to do so, and may direct that the estimates be returned to the accounting officer
18 for tabulation. If any department, office, institution, commission or court fails to return
19 its estimates by September tenth in counties of class one, or by December first in
20 counties of class two, or by January fifteenth in counties of classes three and four, the

21 budget officer shall make the estimates and his estimates shall be considered as the
22 estimates of the department, office, institution, commission or court. All boards and
23 commissions responsible for the expenditure of funds derived from countywide levies,
24 including, but not limited to, library, hospital, health units and similar political
25 subdivisions, shall file with the budget officer a copy of their final budget for the
26 following year prior to the time the budget officer must submit the comprehensive budget
27 to the county commission for inclusion by the budget officer with the consolidated county
28 budget for the budget year.

29 2. The budget officer shall review the estimates, altering, revising, increasing or
30 decreasing the items as he deems necessary in view of the needs of the various spending
31 agencies and the probable income for the year.

32 3. The budget officer may direct any officer to appear and explain his estimates
33 or to present additional information.

34 4. The budget officer shall then prepare the budget document in the form
35 prescribed by section 50.550, and transmit it to the county commission not later than
36 November fifteenth in counties of class one, December fifteenth in counties of class two,
37 February first in counties of classes three and four. The budget officer shall recommend
38 and the county commission shall fix all salaries of employees, other than those
39 established by law, except that no salary for any position shall be fixed at a rate above
40 that fixed by law for the position. **Salaries and benefits shall be paid only to the**
41 **extent authorized in the annual budget document and appropriation orders**
42 **for each county office. The county commission shall set the minimum number**
43 **of hours needed to be worked for each salary level.** The budget officer shall
44 provide in his recommendations, and the county commission shall provide in its
45 appropriation order, that an amount equal to not less than three percent of the total
46 estimated general fund revenues shall be appropriated each year as an emergency fund. ~~At~~
47 any time during the year the county commission in counties of class one may make
48 transfers from the emergency fund to any other appropriation, and in counties of classes
49 two, three and four the county commission may make these transfers on recommendation
50 of the budget officer; but the transfers in all classes shall be made only for unforeseen
51 emergencies and only on unanimous vote of the county commission.

52 5. (1) The budget officer or the county commission, in counties of class one, shall
53 hold public hearings before the preparation and adoption of the budget
54 document. Whenever the budget officer recommends any decrease or reduction in the
55 estimate of any department, officer, commission or other agency of the county, he shall
56 give special notice to the officer or agency of the decrease or reduction and the officer or

57 agency is entitled to be heard thereon by the county commission.

58 (2) The budget officer, in counties of class two, shall hold public hearings before
59 preparation of the budget document or before submission to the county commission.

60 (3) The budget officer, in counties of classes three and four, shall hold a public
61 hearing, in the presence of the county commission, before preparation of the budget
62 document.

63 (4) In all classes of counties, all estimates, work programs and other budget
64 information shall be open to public inspection at any time.

50.760. 1. It shall be the duty of the commissioners of the county commission in
2 all counties of the second class, and in all counties of the first class not having a charter
3 form of government, if there is no purchasing agent appointed pursuant to section
4 50.753, on or before the first day of February of each year, to [determine] **estimate** the
5 kind and quantity of supplies, including any advertising or printing which the county
6 may be required to do, required by law to be paid for out of the county funds, which will
7 be necessary for the use of the several officers of such county [during the current] **for**
8 **the following** year, and to advertise for sealed bids and contract with the lowest and
9 best bidder for such supplies. Before letting any such contract or contracts the
10 commission shall cause notice that it will receive sealed bids for such supplies to be
11 given by advertisement in some [daily] newspaper of general circulation published in the
12 county, such notice to be published [on Thursday of each] **once per** week for three
13 consecutive weeks, the last insertion of which shall not be less than ten days before the
14 date in said advertisement fixed for the letting of such contract or contracts, which shall
15 be let on the first Monday in March, or on such other day and date as the commission
16 may fix between the first Monday of March and the first Saturday after the second
17 Monday in March next following the publication of such notice; except that if by the
18 nature or quantity of any article or thing needed for any county officer in any county of
19 this state to which sections 50.760 to 50.790 apply, the same may not be included in such
20 contract at a saving to such county, then such article or thing may be purchased for such
21 officer upon an order of the county commission first being made and entered as provided
22 in sections 50.760 to 50.790; and except further, that if any supplies not included in such
23 contract are required by any such officer or if the supplies included in such contract are
24 exhausted then such article or thing may be purchased for such officer upon order of the
25 county commission first being made and entered of record as provided in sections 50.760
26 to 50.790.

27 **2. The county commission may authorize the purchase of supplies, not**
28 **including for contractual services, at any public auction held.**

29 **3. No contract for a purchase under this section shall arise until the**
30 **commission has approved a purchase order for the supplies for which the bids**
31 **were advertised and submitted under this section.**

50.770. The word "supplies", as used in sections 50.760 to 50.790, **means**
2 **materials, equipment, contractual services, and** shall be held and construed to
3 include every article or thing, **excluding utility services regulated under chapters**
4 **392 and 393, RSMo,** for which payment may by law be required to be made by the
5 county, and including advertising and printing required to be done by the county. **The**
6 **term "purchase" includes the rental or leasing of any equipment, articles, or**
7 **things.**

50.780. 1. It shall hereafter be unlawful for any county or township officer in
2 any county to which sections 50.760 to 50.790 apply to purchase any supplies not
3 contracted for as provided in sections 50.760 to 50.790 for **[his] the officer's** official use
4 and for which payment is by law required to be made by the county unless **[he] the**
5 **officer** shall first apply to and obtain from the county commission an order in writing
6 and under the official seal of the commission for the purchase of such supplies, and in
7 all cases where the supplies requested by such officer have been contracted for by the
8 county commission as provided in sections 50.760 to 50.790, the order shall be in the
9 form of a requisition by said officer addressed to the person, firm, company or
10 corporation with whom or which the county commission has made a contract for such
11 supplies, and presented to the county commission for approval or disapproval; and unless
12 approval be given such requisition shall not be filled and any such requisition filled
13 without such approval shall not be paid for out of county funds. The county shall not be
14 liable for any debts for supplies except debts contracted as provided in sections 50.760
15 to 50.790. The best price and the quality of supplies shall be considered and supplies
16 of a higher price or quality than is reasonably required for the purposes to which they
17 are to be applied shall not be purchased or contracted for. Preference to merchants and
18 dealers within their counties may be given by such commissioners, provided the price
19 offered is not above that offered elsewhere.

20 **2. The county commission may waive the requirement of competitive**
21 **bids or proposals for supplies when the county commission has determined**
22 **that there exists a threat to life, property, public health, or public safety or**
23 **when immediate expenditure is necessary for repairs to county property in**
24 **order to protect against further loss of, or damage to, county property, to**
25 **prevent or minimize serious disruption in county services or to ensure the**
26 **integrity of county records. Emergency procurements shall be made with as**

27 much competition as is practicable under the circumstances. After an
28 emergency procurement is made by the county commission, the nature of the
29 emergency and the vote approving the procurement shall be noted in the
30 minutes of the next regularly scheduled meeting.

50.783. 1. The county commission may waive the requirement of
2 competitive bids or proposals for supplies when the commission has
3 determined in writing and entered into the commission minutes that there is
4 only a single feasible source for the supplies. Immediately upon discovering
5 that other feasible sources exist, the commission shall rescind the waiver and
6 proceed to procure the supplies through the competitive processes as
7 described in this chapter. A single feasible source exists when:

8 (1) Supplies are proprietary and only available from the manufacturer
9 or a single distributor; or

10 (2) Based on past procurement experience, it is determined that only
11 one distributor services the region in which the supplies are needed; or

12 (3) Supplies are available at a discount from a single distributor for a
13 limited period of time.

14 2. On any single feasible source purchase where the estimated
15 expenditure is three thousand dollars or over, the commission shall post
16 notice of the proposed purchase. Where the estimated expenditure is five
17 thousand dollars or over, the commission shall also advertise the
18 commission's intent to make such purchase in at least one daily and one
19 weekly newspaper of general circulation in such places as are most likely to
20 reach prospective bidders or offerors and may provide such information
21 through an electronic medium available to the general public at least ten days
22 before the contract is to be let.

50.784. The county commission may, when in the commission's best
2 judgment it is in the best interests of the county, delegate the commission's
3 procurement authority under this chapter to an individual county
4 department; provided, however, that each instance of single feasible source
5 purchasing authority in excess of five thousand dollars under section 50.783
6 shall be specifically delegated by the commission. The delegation may allow
7 county departments to negotiate the purchase of services for patients,
8 residents, or clients with funds appropriated for this purpose. In accepting
9 this delegated authority the department acknowledges its ability to, and
10 agrees to, fulfill all of the requirements of this chapter in making purchases
11 and entering into contracts and keeping records. No claim for payment based

12 **upon any purchase under this section shall be certified by the commission**
13 **unless accompanied by such documentation of compliance with the provisions**
14 **of this chapter as the commission may require. Any department that fails to**
15 **fulfill all such requirements may have its delegated authority rescinded by**
16 **the commission. A full and detailed listing of vendors, supplies purchased,**
17 **and warrants issued for single or multiple source payments shall be retained**
18 **by the custodian of records.**

50.1030. 1. The general administration and the responsibility for the proper
2 operation of the fund and the system and the investment of the funds of the system are
3 vested in a board of directors of eleven persons. Nine directors shall be elected by a
4 secret ballot vote of the county employee members of this state. Two directors, who have
5 no beneficiary interest in the system, shall be appointed by the governor with the advice
6 and consent of the senate. No more than one director at any one time shall be employed
7 by the same elected county office. Directors shall be chosen for terms of four years from
8 the first day of January next following their election. It shall be the responsibility of the
9 board to establish procedures for the conduct of future elections of directors and such
10 procedures shall be approved by a majority vote by secret ballot by members of the
11 system. The board shall have all powers and duties that are necessary and proper to
12 enable it, its officers, employees and agents to fully and effectively carry out all the
13 purposes of sections 50.1000 to 50.1300.

14 2. The board of directors shall elect one of their number as chairman and one of
15 their number as vice chairman and may employ an administrator who shall serve as
16 secretary to the board. The board shall hold regular meetings at least once each
17 quarter. Board meetings shall be held in Jefferson City. Other meetings may be called
18 as necessary by the chairman. Notice of such meetings shall be given in accordance with
19 chapter 610, RSMo.

20 3. The board of directors shall retain an actuary as technical advisor to the
21 board.

22 4. The board of directors shall retain investment counsel to be an investment
23 advisor to the board.

24 5. The state auditor shall provide for biennial audits of the Missouri county
25 employees' retirement system and the operations of the board, to be paid for out of the
26 funds of the system.

27 6. The board of directors shall serve without compensation for their services, but
28 each director shall be paid out of the funds of the system for any actual and necessary
29 expenses incurred in the performance of duties authorized by the board.

30 7. The board of directors shall be allowed administrative costs for the operation
31 of the system to be paid out of the funds of the system.

32 8. The board shall keep a record of its proceedings which shall be open to public
33 inspection. It shall annually prepare a report showing the financial condition of the
34 system. The report shall contain, but not be limited to, an auditor's opinion, financial
35 statements prepared in accordance with generally accepted accounting principles, an
36 actuary's certification along with actuarial assumptions and financial solvency tests.

37 9. The board shall conduct an annual review, to determine if, among other things,
38 the following actions are actuarially feasible:

39 (1) An adjustment to the formula described in section 50.1060, subject to the
40 limitations of subsection 4 of section 50.1060;

41 (2) An adjustment in the flat dollar pension benefit credit described in subsection
42 1 of section 50.1060;

43 (3) The cost-of-living increase as described in section 50.1070;

44 (4) An adjustment in the matching contribution described in section 50.1230;

45 (5) An adjustment in the twenty-five year service cap on creditable service; [or]

46 (6) An adjustment to the target replacement ratio; **or**

47 **(7) An additional benefit or enhancement which will improve the**
48 **quality of life of future retirees.**

49 Based upon the findings of the actuarial review, the board may [recommend to the
50 general assembly an actual change to implement] **vote to change** none, one, or more
51 than one of the above [actions] **items, subject to the actuarial guidelines outlined**
52 **in section 50.1031.**

50.1031. 1. No adjustments may be made until the fund has achieved
2 **a funded ratio of assets to the actuarial accrued liability equaling at least**
3 **seventy-five percent.**

4 **2. Adjustments may be made no more frequently than once every twelve**
5 **months.**

6 **3. Any adjustment or combination of adjustments within a twelve-**
7 **month period may increase the actuarially determined, normally required**
8 **annual contribution as a percentage of payroll no more than one percent.**

9 **4. Adjustments, other than those in subdivision (3) of subsection 9 of**
10 **section 50.1030, will apply only with respect to active employees on the**
11 **effective date of any adjustment.**

 52.317. Any county subject to the provisions of section 52.312 shall provide
2 moneys for budget purposes in an amount not less than the approved budget in the

3 previous year **excluding capital improvements and equipment purchases** and
4 shall include the same percentage adjustments in compensation as provided for other
5 county employees as effective January first each year. Any moneys accumulated and
6 remaining in the tax maintenance fund as of December thirty-first each year in all
7 counties of the first classification without a charter form of government and any county
8 with a charter form of government and with more than two hundred fifty thousand but
9 less than three hundred fifty thousand inhabitants shall be limited to an amount equal
10 to one-half of the previous year's approved budget for the office of collector, and any
11 moneys accumulated and remaining in the tax maintenance fund as of December
12 thirty-first each year in all counties other than counties of the first classification and any
13 city not within a county, which collect more than four million dollars of all current taxes
14 charged to be collected, shall be limited to an amount equal to the previous year's
15 approved budget for the office of collector. Any moneys remaining in the tax
16 maintenance fund as of December thirty-first each year that exceed the above-established
17 limits shall be transferred to county general revenue by the following January fifteenth
18 of each year.

54.010. 1. There is created in all the counties of this state the office of county
2 treasurer, **except that in those counties having adopted the township**
3 **alternative form of county government the qualified electors shall elect a**
4 **county collector-treasurer.**

5 2. In counties of classes one and two the qualified electors shall elect a county
6 treasurer at the general election in 1956 and every four years thereafter.

7 3. In counties of classes three and four the qualified electors shall elect a county
8 treasurer at the general election in the year 1954, and every four years thereafter, except
9 that in those counties having adopted the township alternative form of county
10 government the qualified electors shall elect a county [treasurer] **collector-treasurer**
11 at the November election in 1956, and every four years thereafter.

12 4. **Laws generally applicable to county collectors, their offices, clerks,**
13 **and deputies shall apply to and govern county collector-treasurers in counties**
14 **having township organization, except when such general laws and such laws**
15 **applicable to counties of the third and fourth classification conflict with the**
16 **laws specifically applicable to county collector-treasurers, their offices,**
17 **clerks, and deputies in counties having township organization, in which case,**
18 **such laws shall govern.**

54.280. The county [treasurer] **collector-treasurer** of counties having adopted
2 or which may hereafter adopt township organization shall [be ex officio collector, and

3 shall] have the [same] power to collect all **current, back, and** delinquent **real and**
 4 personal property taxes, **including merchants' and manufacturers'** licenses,
 5 [merchants' taxes,] taxes on railroads **and utilities**, and other corporations, the
 6 **current and** delinquent or nonresident lands or town lots, **and all other local taxes,**
 7 **including ditch and levee taxes**, and to prosecute for and make sale thereof, the
 8 same that is now or may hereafter be vested in the county collectors under the general
 9 laws of this state. The [ex officio collector] **collector-treasurer** shall, at the time of
 10 making his annual settlement in each year, deposit the tax books [returned by the
 11 township collectors] in the office of the county clerk, and within thirty days thereafter
 12 the clerk shall make, in a book to be called "the back tax book", a correct list, in
 13 numerical order, of all tracts of land and town lots which have been returned delinquent
 14 [by said collectors], and return said list to the [ex officio collector] **collector-treasurer**,
 15 taking his **or her** receipt therefor.

54.320. 1. The county [treasurer ex officio collector] **collector-treasurer** in
 2 counties of the third and fourth classifications adopting township organization shall
 3 receive an annual salary as set forth in the following schedule. The assessed valuation
 4 factor shall be the amount thereof as shown for the year next preceding the computation.
 5 county [treasurer ex officio collector] **collector-treasurer** subject to the provisions of
 6 this section shall not receive an annual compensation less than the total compensation
 7 being received by the county treasurer ex officio collector in that county for services
 8 rendered or performed for the period beginning March 1, 1987, and ending February 29,
 9 1988. The county [treasurer ex officio collector] **collector-treasurer** shall receive the
 10 same percentage adjustments provided by county salary commissions for county officers
 11 in that county pursuant to section 50.333, RSMo. The provisions of this section shall not
 12 permit or require a reduction in the amount of compensation being paid for the office of
 13 county treasurer ex officio collector on January 1, 1997, or less than the total
 14 compensation being received for the services rendered or performed for the period
 15 beginning March 1, 1987, and ending February 29, 1988. The salary shall be computed
 16 on the basis of the following schedule:

17	Assessed Valuation	Salary
18	\$ 18,000,000 to 40,999,999	\$29,000
19	41,000,000 to 53,999,999	30,000
20	54,000,000 to 65,999,999	32,000
21	66,000,000 to 85,999,999	34,000
22	86,000,000 to 99,999,999	36,000
23	100,000,000 to 130,999,999	38,000

24	131,000,000 to 159,999,999	40,000
25	160,000,000 to 189,999,999	41,000
26	190,000,000 to 249,999,999	41,500
27	250,000,000 to 299,999,999	43,000
28	300,000,000 to 449,999,999	45,000

29 In addition, the [ex officio collector] **collector-treasurer** shall [be allowed to retain a
30 commission] **collect on behalf of the county a fee** for the collection of all back taxes
31 and all delinquent taxes of two percent on all sums collected to be added to the face of
32 the tax bill, and collected from the party paying the tax. The [ex officio collector]
33 **collector-treasurer** shall [be allowed a commission] **collect on behalf of the county**
34 **a fee** of three percent on all licenses, and all taxes, including current taxes, back taxes,
35 delinquent taxes and interest collected by the [ex officio collector] **collector-treasurer**,
36 to be deducted from the amounts collected. [The three percent allowed to be retained
37 shall be withheld on behalf of the county and shall be deposited in the county treasury
38 or as provided by law and beginning January 1, 1989, the two percent allowed to be
39 retained for collection of all back taxes and delinquent taxes shall be withheld on behalf
40 of the county and shall be deposited in the county treasury or as provided by law.] **The**
41 **collector-treasurer shall collect on behalf of the county for the purpose of**
42 **mailing statements and receipts required by section 139.350, RSMo, a fee of**
43 **one-half of one percent on all licenses and all taxes, including current taxes,**
44 **back taxes, delinquent taxes, and interest collected by the collector-treasurer,**
45 **to be deducted from the amounts collected. All fees collected under this**
46 **section shall be collected on behalf of the county and shall be deposited in the**
47 **county treasury or as provided by law. Collector-treasurers in counties**
48 **having a township form of government are entitled to collect such fees**
49 **immediately upon an order of the circuit court under section 139.031, RSMo**
50 **if the protest is later sustained and a portion of the taxes so paid is returned to**
51 **the taxpayer the county shall return that portion of the fee collected on the**
52 **amount returned to the taxpayer.** The [treasurer ex officio collector] **collector-**
53 **treasurer** in each of the third and fourth classification counties which have adopted the
54 township form of county government is entitled to employ deputies and assistants, and
55 for the deputies and assistants is allowed not less than the amount allowed in [1992 or
56 1993] **2003-2004**, whichever is greater.

57 2. **Notwithstanding any provisions of law to the contrary, the collector-**
58 **treasurer in each county of the third and fourth classification having a**
59 **township form of government shall employ not fewer than one full-time**

60 **deputy. The collector-treasurer may employ such number of deputies and**
61 **assistants as may be necessary to perform the duties of the office of collector-**
62 **treasurer promptly and correctly, as determined by the collector-**
63 **treasurer. The office of the collector-treasurer shall be funded sufficiently to**
64 **compensate deputies and assistants at a level no less than the compensation**
65 **provided for other county employees. Such deputies and assistants shall be**
66 **allowed adjustments in compensation at the same percentage as provided for**
67 **other county employees, as effective January 1 of each year.**

68 **3.** Two thousand dollars of the salary authorized in this section shall be payable
69 to the [treasurer ex officio collector] **collector-treasurer** only if such officer has
70 completed at least twenty hours of classroom instruction each calendar year relating to
71 the operations of the [treasurer ex officio collector's] **collector-treasurer's** office when
72 approved by a professional association of the county treasurers or county collectors of
73 Missouri unless exempted from the training by the professional association. The
74 professional association approving the program shall provide a certificate of completion
75 to each [treasurer ex officio collector] **collector-treasurer** who completes the training
76 program and shall send a list of certified [treasurer ex officio collectors] **collector-**
77 **treasurers** to the county commission of each county. Expenses incurred for attending
78 the training session may be reimbursed to the county [treasurer ex officio collector]
79 **collector-treasurer** in the same manner as other expenses as may be appropriated for
80 that purpose.

54.330. 1. County [treasurers, as ex officio county collectors of counties under]
2 **collector-treasurers in a county having** township organization, shall be required
3 to give bonds as other county collectors under the general revenue law.

4 **2.** Before entering upon the duties for which they are employed, deputies and
5 assistants employed in the office of any [treasurer ex officio collector] **collector-**
6 **treasurer** shall give bond and security to the satisfaction of the [treasurer ex officio
7 collector] **collector-treasurer**. The bond for each individual deputy or assistant shall
8 not exceed one-half of the amount of the maximum bond required for any [treasurer ex
9 officio collector] **collector-treasurer**. The official bond required pursuant to this
10 section shall be a surety bond with a surety company authorized to do business in this
11 state. The premium of the bond shall be paid by the county or city being protected.

55.160. The auditor of each county of the first class not having a charter form of
2 government and of each county of the second class shall keep an inventory of all county
3 property under the control and management of the various officers and departments and
4 shall annually take an inventory of such property at an original value of [two hundred

5 fifty] **one thousand** dollars or more showing the amount, location and estimated value
6 thereof. [He] **The auditor** shall keep accounts of all appropriations and expenditures
7 made by the county commission, and no warrant shall be drawn or obligation incurred
8 without [his] **the auditor's** certification that an unencumbered balance, sufficient to
9 pay the same, remain in the appropriate account or in the anticipated revenue fund
10 against which such warrant or obligation is to be charged. [He] **The auditor** shall
11 audit the accounts of all officers of the county annually or upon their retirement from
12 office. The auditor shall audit, examine and adjust all accounts, demands, and claims
13 of every kind and character presented for payment against the county, and shall in [his]
14 **the auditor's** discretion approve to the county commission of the county all lawful, true,
15 just and legal accounts, demands and claims of every kind and character payable out of
16 the county revenue or out of any county funds before the same shall be allowed and a
17 warrant issued therefor by the commission. Whenever the auditor thinks it necessary
18 to the proper examination of any account, demand or claim, [he] **the auditor** may
19 examine the parties, witnesses, and others on oath or affirmation touching any matter
20 or circumstance in the examination of such account, demand or claim before [he] **the**
21 **auditor** allows same. The auditor shall not be personally liable for any cost for any
22 proceeding instituted against [him] **the auditor** in [his] **the auditor's** official
23 capacity. The auditor shall keep a correct account between the county and all county
24 and township officers, and shall examine all records and settlements made by them for
25 and with the county commission or with each other, and the auditor shall, whenever [he]
26 **the auditor** desires, have access to all books, county records or papers kept by any
27 county or township officer or road overseer. The auditor shall, during the first four days
28 of each month, strike a balance in the case of each county and township officer, showing
29 the amount of money collected by each, the amount of money due from each to the
30 county, and the amount of money due from any source whatever to such office, and the
31 auditor shall include in such balance any fees that have been returned to the county
32 commission or to the auditor as unpaid and which since having been returned have been
33 collected.

59.044. In all counties except counties having a charter form of
2 **government and counties of the first classification and a city not within a**
3 **county, where the recorder of deeds is separate from the clerk of the circuit**
4 **court, each recorder of deeds shall be paid the statutory compensation**
5 **pursuant to sections 50.333 and 50.334, RSMo.**

64.215. 1. Except as otherwise provided in subsection 2 of this section, the
2 county planning board shall consist of one of the commissioners of the county commission

3 selected by the county commission, the county highway engineer, both of whom shall
4 serve during their tenure of office, **except that in any county of the first**
5 **classification with more than eighty-two thousand but fewer than eighty-two**
6 **thousand one hundred inhabitants such members shall be nonvoting**
7 **members**, and six residents of the unincorporated territory of the county who shall be
8 appointed by the county commission. The term of the six appointed members shall be
9 four years or until their successor takes office, except that the original term of three of
10 the six appointed members shall be two years. Members may be removed for cause by
11 the county commission upon written charges after public hearings. Any vacancy may be
12 filled by the county commission for the unexpired term of any member whose term
13 becomes vacant, or until the member's successor takes office. All members of the board
14 shall serve without compensation; except, that an attendance fee as reimbursement for
15 expenses may be paid to the appointed members of the board in an amount, set by the
16 county commission, not to exceed twenty-five dollars per meeting. The planning board
17 shall elect its chairman from among the appointed members.

18 2. In any county of the first classification with a population of at least two
19 hundred thousand inhabitants which does not adjoin any other county of the first
20 classification, the county planning board may, at the option of the county commission,
21 consist of one of the commissioners of the county commission selected by the county
22 commission, and shall include the county highway engineer and six residents of the
23 unincorporated territory of the county, who shall be appointed by the county
24 commission. The county highway engineer and the county commissioner, if a member
25 of the board, shall serve during such person's tenure of office. The term of the six
26 appointed members shall be three years or until their successor takes office.

65.110. 1. There shall be chosen at the biennial election in each township one
2 trustee, who shall be ex officio treasurer of the township, [one township collector,] one
3 township clerk, and two members of the township board.

4 2. Upon the assumption of office of a county assessor elected as provided by
5 section 53.010, RSMo, the township clerk shall cease to perform the duties of ex officio
6 township assessor and shall promptly deliver to the county assessor all books, papers,
7 records, and property pertaining to the office of ex officio township assessor.

8 **3. The treasurer ex officio collector of a county with township**
9 **organization shall no longer retain such title, and shall instead, assume the**
10 **office of collector-treasurer, as provided for by section 54.010, RSMo, on**
11 **March 1, 2007. On such date, the township collector shall cease to perform**
12 **the duties of township collector and shall promptly deliver to the collector-**

13 **treasurer, all books, papers, records, and property pertaining to the office of**
14 **township collector. The township collector shall continue to perform the**
15 **same duties and be subject to the same requirements and liabilities until his**
16 **or her term expires on March 1, 2007. Notwithstanding other provisions of**
17 **law to the contrary, the collector-treasurer shall obtain and hold the same**
18 **duties, powers, and obligations previously granted to, and held by, the**
19 **township collector on and after March 1, 2007.**

65.160. Every person chosen or appointed to the office of township trustee and
2 ex officio treasurer, member of the township board, [township collector,] or township
3 clerk, before he enters on the duties of his office and within ten days after he shall be
4 notified of his election or appointment, shall take and subscribe, before any officer
5 authorized to administer oaths, such oath or affirmation as is prescribed by law.

65.460. Every person elected or appointed to the office of township trustee and
2 ex officio treasurer, before he enters on the duties of his office, and within ten days after
3 his election or appointment, shall execute and deliver to the township clerk a bond with
4 one or more sureties, to the satisfaction of the township clerk payable to the township
5 board, equal to one-half the largest amount on deposit at any one time during the year
6 preceding his election or appointment of all the township funds, including school moneys,
7 that may come into his hands; and every such bond, when deposited with the township
8 clerk as aforesaid, shall constitute a lien upon all the real estate within the county
9 belonging to such trustee and ex officio treasurer at the time of filing thereof, and shall
10 continue to be a lien until its conditions, together with all costs and charges which may
11 accrue by reason of any prosecution thereon, shall be satisfied. [The township collector
12 shall before he receives the tax books give bond and security to the state, to the
13 satisfaction of the county commission, in a sum for any one month equal to the average
14 total monthly collection for the same month during the preceding four years, but not to
15 exceed one-half the largest amount collected during any one year preceding his election
16 or appointment, including school taxes. Such bond shall be executed in duplicate; one
17 part thereof shall be deposited and recorded in the office of the clerk of the county
18 commission, and the other part shall be transmitted by the clerk to the state tax
19 commission. The conditions of such bond shall be that he, the said collector, will
20 faithfully and punctually collect and pay over all state, county, township and other
21 revenue, including school taxes, that may become due and collectible during the period
22 for which such collector shall be elected or appointed; and that he will in all things
23 faithfully perform all the duties of the office of township collector according to law;
24 provided, the county commission or township board shall annually examine the

25 collector's or trustee's bond as to form and sufficiency of surety and in case of any doubt
26 shall require additional security.]

65.490. The township trustee and ex officio treasurer shall not pay out any
2 moneys belonging to the township for any purpose whatever, except upon the order of the
3 township board of directors, signed by the chairman of said board and attested by the
4 township clerk; provided, that nothing in this chapter shall be so construed as to change
5 or interfere with any school district, the boundary lines of which are different from that
6 of the municipal township as organized under the provisions of this chapter, nor with the
7 payment of any school moneys upon proper vouchers. He shall receive from the
8 [township collector and the county collector or treasurer] **collector-treasurer** all road
9 and bridge and other taxes due the township when collected by such officers, and shall
10 receipt for the same, and shall account therefor in like manner as for other moneys in
11 his hands belonging to the township.

65.600. 1. In any county in this state which may hereafter adopt township
2 organization, the person holding the office of the collector of the revenue in such county,
3 at the time in March when township organization becomes effective in such county, shall
4 continue to hold his office and exercise all the functions and receive all the fees and
5 emoluments thereof until the time at which his term of office would have expired had
6 such county not adopted township organization, and, except as herein otherwise
7 provided, he shall perform the same duties and be subject to the same requirements and
8 liabilities as in counties not under township organization.

9 2. The county assessor shall assess the property of the various townships in such
10 county and arrange his books and lists in a manner so that it can be determined which
11 township is entitled to the taxes assessed against any property.

12 3. The county clerk of such county shall [make out] **submit**, for the use of such
13 county collector, lists of the property assessed in each township the same as he is
14 required to [make out] **submit** for the use of township collectors.

15 4. The collector of the revenue in such county shall pay over to the several
16 township trustees of such county after deducting his commission, all township taxes and
17 funds of every kind collected by him and belonging respectively to the several townships
18 in such county, as required by section 139.430, RSMo, in the case of township collectors,
19 and for his failure to do so he shall be subject to the same liability as provided by section
20 139.430, RSMo, in the case of township collectors.

21 5. The first township collectors in such county shall be elected at the township
22 election held in March next preceding the time at which the term of office of the collector
23 of the revenue in such county shall expire and their terms of office shall begin at the

24 expiration of the term of office of such collector of the revenue, and they shall hold their
25 offices until the next township election in such county. **The provisions of this**
26 **section shall be effective prior to August 28, 2005.**

67.055. Any moneys received or collected to fund additional costs and
2 **expenses incurred by any county office, excluding any moneys collected under**
3 **any section in effect before September 1, 2005, shall be subject to sections**
4 **50.525 to 50.745, RSMo, known as "The County Budget Law".**

67.469. A special assessment authorized under the provisions of sections 67.453
2 to 67.475 shall be a lien, from the date of the assessment, on the property against which
3 it is assessed on behalf of the city or county assessing the same to the same extent as
4 a tax upon real property **or utilizing procedures for the collection of unpaid**
5 **special assessments in the manner established in chapter 140, RSMo, for the**
6 **collection of delinquent taxes.** Upon the foreclosure of any such lien, the entire
7 remaining assessment shall become due and payable and shall be recoverable in such
8 foreclosure proceeding.

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

22 to this section. The tax authorized by this section shall be in addition to the charge for
23 the sleeping room and shall be in addition to any and all taxes imposed by law and the
24 proceeds of such tax shall be used by the city or county solely for the promotion of
25 tourism. Such tax shall be stated separately from all other charges and taxes.

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

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

40 ☐ YES ☐ NO

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

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

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

13 **(1) By filing for record in the office of the recorder where the lien was**
14 **originally filed a release of the lien executed by a duly authorized agent of**

15 the authority upon payment of the tax, interest, and penalty due; or

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

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

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

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

36 5. The authority shall have the power to bring a civil action in any
37 court of competent jurisdiction to enjoin the operation of the business or
38 facility of any person or the successor-in-interest to any person operating or
39 managing the same business or facility, which business or facility gave rise
40 to any tax, penalty, or interest which is unpaid or to enjoin the operating or
41 managing of any such business or facility whose owners or successors-in-
42 interest are operating or managing in violation of the provisions of sections
43 67.1150 to 67.1159. The courts shall expedite the hearing on the merits of any
44 such action and shall not require the authority to post a bond pending such
45 hearing.

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

3 2. In lieu of the sales taxes authorized under sections 67.1300 and
4 67.1303. The governing body of any city or county may impose, by order or
5 ordinance, a sales tax on all retail sales made in the city or county which are
6 subject to sales tax under chapter 144, RSMo. The tax authorized in this

7 section shall not be more than one-half of one percent. The order or
8 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
10 citywide, county or state general, primary or special election a proposal to
11 authorize the governing body to impose a tax under this section. The tax
12 authorized in this section shall be in addition to all other sales taxes imposed
13 by law, and shall be stated separately from all other charges and taxes. The
14 tax authorized in this section shall not be imposed by any city or county that
15 has imposed a tax under section 67.1300 or 67.1303 unless the tax imposed
16 under those sections has expired or been repealed.

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

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

22 ☐ YES ☐ NO

23 If a majority of the votes cast on the question by the qualified voters voting
24 thereon are in favor of the question, then the tax shall become effective on
25 the first day of the second calendar quarter following the calendar quarter
26 in which the election was held. If a majority of the votes cast on the question
27 by the qualified voters voting thereon are opposed to the question, then the
28 tax shall not become effective unless and until the question is resubmitted
29 under this section to the qualified voters and such question is approved by
30 a majority of the qualified voters voting on the question, provided that no
31 proposal shall be resubmitted to the voters sooner than twelve months from
32 the date of the submission of the last proposal.

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

39 5. The moneys in the local option economic development sales tax trust
40 fund shall not be deemed to be state funds and shall not be commingled with
41 any funds of the state. The director of revenue shall keep accurate records
42 of the amount of money in the trust fund and which was collected in each city

43 or county imposing a sales tax pursuant to this section, and the records shall
44 be open to the inspection of officers of the city or county and the public.

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

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

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

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

70 10. (1) No revenue generated by the tax authorized in this section shall
71 be used for any retail development project, except for the redevelopment of
72 downtown areas and historic districts. Not more than twenty-five percent of
73 the revenue generated shall be used annually for administrative purposes,
74 including staff and facility costs.

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

79 (a) Acquisition of land;

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

117 in which the city is located.

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

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

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

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

129 Of the members initially appointed, three shall be designated to serve for
130 terms of two years, and the remaining members shall be designated to serve
131 for a term of four years from the date of such initial
132 appointments. Thereafter, the members appointed shall serve for a term of
133 four years, except that all vacancies shall be filled for unexpired terms in the
134 same manner as were the original appointments.

135 13. The board, subject to approval of the governing body of the city or
136 county, shall consider economic development plans, economic development
137 projects, or designations of an economic development area, and shall hold
138 public hearings and provide notice of any such hearings. The board shall
139 vote on all proposed economic development plans, economic development
140 projects, or designations of an economic development area, and amendments
141 thereto, within thirty days following completion of the hearing on any such
142 plan, project, or designation, and shall make recommendations to the
143 governing body within ninety days of the hearing concerning the adoption of
144 or amendment to economic development plans, economic development
145 projects, or designations of an economic development area. The governing
146 body of the city or county shall have the final determination on use and
147 expenditure of any funds received from the tax imposed under this section.

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

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

153 (2) The board establishes an agreement with the governing bodies of

154 all cities and counties in which the plan, project or area designation is
155 located detailing the authority and responsibilities of each governing body
156 with regard to the plan, project or area designation.

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

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

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

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

189 18. The governing body of any city or county that has adopted the sales
190 tax authorized in this section may submit the question of repeal of the tax to

191 the voters on any date available for elections for the city or county. The
192 ballot of submission shall be in substantially the following form:

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

196 ☐ YES ☐ NO

197 If a majority of the votes cast on the proposal are in favor of repeal, that
198 repeal shall become effective on December thirty-first of the calendar year in
199 which such repeal was approved. If a majority of the votes cast on the
200 question by the qualified voters voting thereon are opposed to the repeal,
201 then the sales tax authorized in this section shall remain effective until the
202 question is resubmitted under this section to the qualified voters of the city
203 or county, and the repeal is approved by a majority of the qualified voters
204 voting on the question.

205 19. If any provision of this section or section 67.1303 or the application
206 thereof to any person or circumstance is held invalid, the invalidity shall not
207 affect other provisions or application of this section or section 67.1303 which
208 can be given effect without the invalid provision or application, and to this
209 end the provisions of this section and section 67.1303 are declared severable.

67.1350. Notwithstanding the provisions of any other law to the contrary, the
2 governing body of any third class city with a population of at least fifteen thousand but
3 not more than seventeen thousand inhabitants which is the county seat of a county of
4 the fourth classification which has a state university located in such city may annex
5 areas along a road or highway up to two **and one-half** miles from the existing
6 boundaries of the city for the purpose of promoting economic development through the
7 refurbishing of existing structures and the construction and maintenance of
8 infrastructure and property for the enhancement of community development of an
9 existing airport.

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

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

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

7 (2) "Assessed value", the assessed value of real property as reflected on the tax
8 records of the county clerk of the county in which the property is located, or the collector

9 of revenue if the property is located in a city not within a county, as of the last
10 completed assessment;

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

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

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

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

24 (5) "Director of revenue", the director of the department of revenue of the state
25 of Missouri;

26 (6) "District", a community improvement district, established pursuant to sections
27 67.1401 to 67.1571;

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

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

31 (9) "Municipality", any city, village, incorporated town, or county of this state,
32 or in any unincorporated area that is located in any county with a charter form of
33 government and with more than one million inhabitants;

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

37 (11) "Owner", for real property, the individual or individuals or entity or entities
38 who own [the] a fee [of] **interest in real property that is located within the district**
39 or their legally authorized representative; for business organizations and other entities,
40 the owner shall be deemed to be the individual which is legally authorized to represent
41 the entity in regard to the district;

42 (12) "Per capita", one head count applied to each individual, entity or group of
43 individuals or entities having fee ownership of real property within the district whether
44 such individual, entity or group owns one or more parcels of real property in the district

45 as joint tenants, tenants in common, tenants by the entirety or tenants in partnership;
46 (13) "Petition", a petition to establish a district as it may be amended in
47 accordance with the requirements of section 67.1421;

48 (14) "Qualified voters",

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

50 a. Registered voters; or

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

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

57 a. Registered voters; or

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

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

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

67.1451. 1. If a district is a political subdivision, the election and qualifications
2 of members to the district's board of directors shall be in accordance with this section. If
3 a district is a not-for-profit corporation, the election and qualification of members to its
4 board of directors shall be in accordance with chapter 355, RSMo.

5 2. The district shall be governed by a board consisting of at least five but not
6 more than thirty directors. Each director shall, during his or her entire term, be:

7 (1) At least eighteen years of age; and

8 (2) Be either:

9 (a) An owner, as defined in section 67.1401, of real property or of a business
10 operating within the district; or

11 (b) **If in a home rule city with more than one hundred fifty-one**

12 **thousand five hundred but fewer than one hundred fifty-one thousand six**
13 **hundred inhabitants, a legally authorized representative of an owner of real**
14 **property located within the district. If there are less than five owners of real**
15 **property located within a district, the board may be comprised of up to five**
16 **legally authorized representatives of any of the owners of real property**
17 **located within the district; or**

18 (c) A registered voter residing within the district; and

19 (3) Any other qualifications set forth in the petition establishing the district.

20 3. If the district is a political subdivision, the board shall be elected or appointed,
21 as provided in the petition.

22 4. If the board is to be elected, the procedure for election shall be as follows:

23 (1) The municipal clerk shall specify a date on which the election shall occur
24 which date shall be a Tuesday and shall not be earlier than the tenth Tuesday, and shall
25 not be later than the fifteenth Tuesday, after the effective date of the ordinance adopted
26 to establish the district;

27 (2) The election shall be conducted in the same manner as provided for in section
28 67.1551, provided that the published notice of the election shall contain the information
29 required by section 67.1551 for published notices, except that it shall state that the
30 purpose of the election is for the election of directors, in lieu of the information related
31 to taxes;

32 (3) Candidates shall pay the sum of five dollars as a filing fee and shall file not
33 later than the second Tuesday after the effective date of the ordinance establishing the
34 district with the municipal clerk a statement under oath that he or she possesses all of
35 the qualifications set out in this section for a director. Thereafter, such candidate shall
36 have his or her name placed on the ballot as a candidate for director;

37 (4) The director or directors to be elected shall be elected at large. The person
38 receiving the most votes shall be elected to the position having the longest term; the
39 person receiving the second highest votes shall be elected to the position having the next
40 longest term and so forth. For any district formed prior to August 28, 2003, of the initial
41 directors, one-half shall serve for a two-year term, one-half shall serve for a four-year
42 term and if an odd number of directors are elected, the director receiving the least
43 number of votes shall serve for a two-year term, until such director's successor is
44 elected. For any district formed on or after August 28, 2003, for the initial directors,
45 one-half shall serve for a two-year term, and one-half shall serve for the term specified
46 by the district pursuant to subdivision (5) of this subsection, and if an odd number of
47 directors are elected, the director receiving the least number of votes shall serve for a

48 two-year term, until such director's successor is elected;

49 (5) Successor directors shall be elected in the same manner as the initial
50 directors. The date of the election of successor directors shall be specified by the
51 municipal clerk which date shall be a Tuesday and shall not be later than the date of the
52 expiration of the stated term of the expiring director. Each successor director shall serve
53 a term for the length specified prior to the election by the district, which term shall be
54 at least three years and not more than four years, and shall continue until such
55 director's successor is elected. In the event of a vacancy on the board of directors, the
56 remaining directors shall elect an interim director to fill the vacancy for the unexpired
57 term.

58 5. If the petition provides that the board is to be appointed by the municipality,
59 such appointments shall be made by the chief elected officer of the municipality with the
60 consent of the governing body of the municipality. For any district formed prior to
61 August 28, 2003, of the initial appointed directors, one-half of the directors shall be
62 appointed to serve for a two-year term and the remaining one-half shall be appointed to
63 serve for a four-year term until such director's successor is appointed; provided that, if
64 there is an odd number of directors, the last person appointed shall serve a two-year
65 term. For any district formed on or after August 28, 2003, of the initial appointed
66 directors, one-half shall be appointed to serve for a two-year term, and one-half shall be
67 appointed to serve for the term specified by the district for successor directors pursuant
68 to this subsection, and if an odd number of directors are appointed, the last person
69 appointed shall serve for a two-year term; provided that each director shall serve until
70 such director's successor is appointed. Successor directors shall be appointed in the
71 same manner as the initial directors and shall serve for a term of years specified by the
72 district prior to the appointment, which term shall be at least three years and not more
73 than four years.

74 6. If the petition states the names of the initial directors, those directors shall
75 serve for the terms specified in the petition and successor directors shall be determined
76 either by the above-listed election process or appointment process as provided in the
77 petition.

78 7. Any director may be removed for cause by a two-thirds affirmative vote of the
79 directors of the board. Written notice of the proposed removal shall be given to all
80 directors prior to action thereon.

81 8. The board is authorized to act on behalf of the district, subject to approval of
82 qualified voters as required in this section; except that, all official acts of the board shall
83 be by written resolution approved by the board.

67.1754. The sales tax authorized in sections 67.1712 to 67.1721 shall be
2 collected and allocated as follows:

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

10 (2) Fifty percent of the sales taxes collected from each county shall be returned
11 to the source county for park purposes, except that forty percent of such fifty percent
12 amount shall be reserved for distribution to municipalities within the county in the form
13 of grant revenue-sharing funds. Each county in the district shall establish its own
14 process for awarding the grant proceeds to its municipalities for park purposes provided
15 the purposes of such grants are consistent with the purpose of the district. In the case
16 of a county of the first classification with a charter form of government having a
17 population of at least nine hundred thousand inhabitants, such grant proceeds shall be
18 awarded to municipalities by a municipal grant commission as described in section
19 67.1757; **in such county, notwithstanding other provisions to the contrary, the**
20 **grant proceeds may be used to fund any recreation program or park**
21 **improvement serving municipal residents and for such other purposes as set**
22 **forth in section 67.1757.**

67.1775. 1. The governing body of a city not within a county, or any county of
2 this state may, after voter approval [pursuant to] **under** this section, levy a sales tax
3 not to exceed one-quarter of a cent in the county **or city** for the purpose of providing
4 services described in section 210.861, RSMo, including counseling, family support, and
5 temporary residential services to persons nineteen years of age or less. The question
6 shall be submitted to the qualified voters of the county **or city** at a county **or city** or
7 state general, primary or special election upon the motion of the governing body of the
8 county **or city** or upon the petition of eight percent of the qualified voters of the county
9 **or city** determined on the basis of the number of votes cast for governor in such county
10 at the last gubernatorial election held prior to the filing of the petition. The election
11 officials of the county **or city** shall give legal notice as provided in chapter 115,
12 RSMo. The question shall be submitted in substantially the following form:

13 Shall County **or city, solely for the purpose of establishing a**
14 **community children's services fund for the purpose of providing services to**

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

21 ☐ YES ☐ NO

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

28 **If a majority of the votes cast on the question by the qualified voters voting**
29 **thereon are in favor of the question, then the ordinance or order and any**
30 **amendments thereto shall be in effect on the first day of the second calendar**
31 **quarter after the director receives notification of the local sales tax. If a**
32 **question receives less than the required majority, then the governing**
33 **authority of the city or county shall have no power to impose the sales tax**
34 **unless and until the governing authority of the city or county has submitted**
35 **another question to authorize the imposition of the sales tax authorized by**
36 **this section and such question is approved by the required majority of the**
37 **qualified voters voting thereon. However, in no event shall a question under**
38 **this section be submitted to the voters sooner than twelve months from the**
39 **date of the last question under this section.**

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

49 **3. All sales taxes collected by the director of revenue under this section**
50 **on behalf of any city or county, less one percent for the cost of collection,**

51 which shall be deposited in the state's general revenue fund after payment of
52 premiums for surety bonds as provided in section 32.087, RSMo, shall be
53 deposited with the state treasurer in a special fund, which is hereby created,
54 to be known as the "Community Children's Services Fund". The moneys in the
55 city or county community children's services fund shall not be deemed to be
56 state funds and shall not be commingled with any funds of the state. The
57 director of revenue shall keep accurate records of the amount of money in the
58 fund which was collected in each city or county imposing a sales tax under
59 this section, and the records shall be open to the inspection of officers of each
60 city or county and the general public. Not later than the tenth day of each
61 month, the director of revenue shall distribute all moneys deposited in the
62 fund during the preceding month by distributing to the city or county
63 treasurer, or such other officer as may be designated by a city or county
64 ordinance or order, of each city or county imposing the tax authorized by this
65 section, the sum, as certified by the director of revenue, due the city or
66 county.

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

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

84 6. All revenues generated by the tax prescribed in this section shall be deposited
85 in the county treasury or, in a city not within a county, to the board established
86 by law to administer such fund to the credit of a special "Community Children's
87 Services Fund" to accomplish the purposes set out herein and in section

88 **210.861, RSMo, and shall be used for no other purpose.** Such fund shall be
89 administered by a board of directors, established [pursuant to] **under** section 210.861,
90 RSMo.

67.1809. 1. The regional taxicab commission established under section
2 **67.1804 may license, supervise, and regulate any person who engages in the**
3 **business of transporting passengers in commerce, wholly within the regional**
4 **taxicab district established in section 67.1802, in any motor vehicle designed**
5 **or used to transport not more than eight passengers, including the**
6 **driver. The powers granted to the regional taxicab commission under this**
7 **section shall apply to the motor vehicles described in this subsection and to**
8 **the persons owning or operating those vehicles:**

9 (1) Whether or not the vehicles are equipped with a taximeter or use
10 a taximeter; and

11 (2) Whether the vehicles are operated by a for-hire motor carrier of
12 passengers or by a private motor carrier of passengers not for hire or
13 compensation.

14 2. This section shall apply, notwithstanding any provisions of this
15 chapter or of subsection 2 of section 390.126, RSMo, to the contrary, except
16 that the vehicles described in subsection 1 of this section, and the operators
17 of such vehicles, shall be licensed, supervised, and regulated by the state
18 highways and transportation commission, as provided under section 226.008,
19 RSMo, instead of the regional taxicab commission, whenever:

20 (1) Such motor vehicles transport passengers within the district in
21 interstate commerce, and those interstate operations are subject to the
22 powers of the state highways and transportation commission under section
23 226.008, RSMo;

24 (2) Such motor vehicles are operated exclusively by a not-for-profit
25 corporation or governmental entity, whose passenger transportation within
26 the regional taxicab district is subsidized, wholly or in part, with public
27 transit funding provided by the state highways and transportation
28 commission, the Federal Transit Administration, or both;

29 (3) Such vehicles transport one or more passengers on the public
30 highways in a continuous journey from a place of origin within the regional
31 taxicab district to a destination outside the district, or from a place of origin
32 outside the district to a destination within the district, either with or without
33 a return trip to the point of origin. Such continuous transportation of
34 passengers between points within and without the district is subject to

35 regulation by the state highways and transportation commission, even if the
36 journey includes temporary stops at one or more intermediate destinations
37 within the boundaries of the district.

38 3. The provisions of subdivision (3) of subsection 2 of this section shall
39 not limit the powers of the regional taxicab commission under this section to
40 license, supervise, and regulate the transportation of any passenger whose
41 journey by motor vehicle takes place wholly within the regional taxicab
42 district, even if transported on the same vehicle with other passengers whose
43 transportation, both within and without the boundaries of the district, is
44 subject to the exclusive powers of the state highways and transportation
45 commission. A motor carrier or driver who transports passengers subject to
46 the powers of the regional taxicab commission, under subsection 1 of this
47 section, on the same vehicle with passengers whose transportation is subject
48 to the powers of the state highways and transportation commission, under
49 subsection 2 of this section, shall comply with all applicable requirements of
50 the regional taxicab commission and with all applicable requirements of the
51 state highways and transportation commission.

52 4. No provision within this chapter shall be interpreted or construed
53 as limiting the powers of the state highways and transportation commission
54 and its enforcement personnel, the state highway patrol and its officers and
55 personnel, or any other law enforcement officers or peace officers to enforce
56 any safety requirements or hazardous materials regulations made applicable
57 by law to the motor vehicles, drivers, or persons that own or operate any
58 motor vehicles described in this section.

59 5. Every individual person, partnership, or corporation subject to
60 licensing, regulation, and supervision by the regional taxicab commission
61 under this section, with reference to any transportation of passengers by a
62 motor vehicle previously authorized by a certificate or permit issued by the
63 state highways and transportation commission under sections 390.051 or
64 390.061, RSMo, which certificate or permit was in active status and not
65 suspended or revoked on August 27, 2005, according to the records of the
66 state highways and transportation commission, is hereby deemed to be
67 licensed, permitted, and authorized by the regional taxicab commission, and
68 the vehicles and drivers used by such motor carriers are hereby deemed to
69 be licensed, permitted, and authorized by the regional taxicab commission to
70 operate and engage in the transportation of passengers within the regional
71 taxicab district, to the same extent as they formerly were licensed, permitted,

72 **and authorized by the highways and transportation commission on August 27,**
73 **2005. Such motor carriers, drivers, and vehicles shall be exempted from**
74 **applying for any license, certificate, permit, or other credential issued or**
75 **required by the regional taxicab commission under sections 67.1800 to**
76 **67.1822, except that the regional taxicab commission may, after December 31,**
77 **2005, require such motor carriers and drivers to apply and pay the regular**
78 **fees for annual renewals of such licenses, permits, certificates, or other**
79 **credentials under uniform requirements applicable to all motor carriers,**
80 **vehicles, and drivers operating within the regional taxicab district.**

67.1850. 1. As used in this section, the following terms mean:

- 2 (1) "Community", any municipality or county as defined in this section;
- 3 (2) "County", any county [of the first classification without a charter form of
4 government] **in the state**;
- 5 (3) "Geographical information system", a computerized, spatial coordinate
6 mapping and relational database technology which:
 - 7 (a) Captures, assembles, stores, converts, manages, analyzes, amalgamates and
8 records, in the digital mode, all kinds and types of information and data;
 - 9 (b) Transforms such information and data into intelligence and subsequently
10 retrieves, presents and distributes that intelligence to a user for use in making the
11 intelligent decisions necessary for sound management;
- 12 (4) "Municipality", any city [with a population of at least sixty thousand
13 inhabitants and located] in a county [of the first classification without a charter form of
14 government].

15 2. The development of geographical information systems has not been undertaken
16 in any large-scale and useful way by private enterprise. The use of modern technology
17 can enhance the planning and decision-making processes of communities. The
18 development of geographical information systems is a time-consuming and expensive
19 activity. In the interest of maintaining community governments open and accessible to
20 the public, information gathered by communities for use in a geographical information
21 system, unless properly made a closed record, should be available to the
22 public. However, access to the information in a way by which a person could render the
23 investment of the public in a geographical information system a special benefit to that
24 person, and not to the public, should not be permitted.

25 3. Any community as defined in this section may create a geographical
26 information system for the community. The scope of the geographical information
27 system shall be determined by the governing body of the community. The method of

28 creation, maintenance, use and distribution of the geographical information system shall
29 be determined by the governing body of the community. A community shall not mandate
30 the use of this system or allocate the costs of the system to nonusers.

31 4. The information collected or assimilated by a community for use in a
32 geographical information system shall not be withheld from the public, unless otherwise
33 properly made a closed record of the community as provided by section 610.021,
34 RSMo. The information collected or assimilated by a community for use in a
35 geographical information system need not be disclosed in a form which may be read or
36 manipulated by computer, absent a license agreement between the community and the
37 person requesting the information.

38 5. Information collected or assimilated by a community for use in a geographical
39 information system and disclosed in any form, other than in a form which may be read
40 or manipulated by computer, shall be provided for a reasonable fee, as established by
41 section 610.026, RSMo. A community maintaining a geographical information system
42 shall make maps and other products of the system available to the public. The cost of
43 the map or other product shall not exceed a reasonable fee representing the cost to the
44 community of time, equipment and personnel in the production of the map or other
45 product. A community may license the use of a geographical information system. The
46 total cost of licensing a geographical information system may not exceed the cost, as
47 established by section 610.026, RSMo, of the:

48 (1) Cost to the community of time, equipment and personnel in the production
49 of the information in a geographical information system or the production of the
50 geographical information system; and

51 (2) Cost to the community of the creation, purchase, or other acquisition of the
52 information in a geographical information system or of the geographical information
53 system.

54 6. The provisions of this section shall not hinder the daily or routine collection
55 of data from the geographical information system by real estate brokers and agents, title
56 collectors, developers, surveyors, utility companies, banks, news media or mortgage
57 companies, nor shall the provisions allow for the charging of fees for the collection of
58 such data exceeding that allowed pursuant to section 610.026, RSMo. The provisions of
59 this section, however, shall allow a community maintaining a geographical information
60 system to license and establish costs for the use of the system's computer program and
61 computer software.

62 7. A community distributing information used in a geographical information
63 system or distributing a geographical information system shall not be liable for any

64 damages which may arise from any error which may exist in the information or the
65 geographical information system.

71.794. A special business district may be established, enlarged or decreased in
2 area as provided herein in the following manner:

3 (1) Upon petition by one or more owners of real property on which is paid the ad
4 valorem real property taxes within the proposed district, the governing body of the city
5 may adopt a resolution of intention to establish, enlarge or decrease in area a special
6 business district. The resolution shall contain the following information:

7 (a) Description of the boundaries of the proposed area;

8 (b) The time and place of a hearing to be held by the governing body considering
9 establishment of the district;

10 (c) The proposed uses to which the additional revenue shall be put and the initial
11 tax rate to be levied.

12 (2) Whenever a hearing is held as provided hereunder, the governing body of the
13 city shall publish notice of the hearing on two separate occasions in at least one
14 newspaper of general circulation not more than fifteen days nor less than ten days before
15 the hearing; and shall mail a notice by [registered or certified] United States mail [with
16 a return receipt attached] of the hearing to all owners of record of real property and
17 licensed businesses located in the proposed district; and shall hear all protests and
18 receive evidence for or against the proposed action; rule upon all protests which
19 determination shall be final; and continue the hearing from time to time.

20 (3) If the governing body decides to change the boundaries of the proposed area,
21 the hearing shall be continued to a time at least fifteen days after the decision. Notice
22 shall be given in at least one newspaper of general circulation at least ten days prior to
23 the time of said hearing showing the boundary amendments.

24 (4) If the governing body following the hearing decides to establish the proposed
25 district, it shall adopt an ordinance to that effect. The ordinance shall contain the
26 following:

27 (a) The number, date and time of the resolution of intention pursuant to which
28 it was adopted;

29 (b) The time and place the hearing was held concerning the formation of the area;

30 (c) The description of the boundaries of the district;

31 (d) A statement that the property in the area established by the ordinance shall
32 be subject to the provisions of additional tax as provided herein;

33 (e) The initial rate of levy to be imposed upon the property lying within the
34 boundaries of the district;

- 35 (f) A statement that a special business district has been established;
- 36 (g) The uses to which the additional revenue shall be put;
- 37 (h) In any city with a population of less than three hundred fifty thousand, the
38 creation of an advisory board or commission and enumeration of its duties and
39 responsibilities;
- 40 (i) In any city with a population of three hundred fifty thousand or more,
41 provisions for a board of commissioners to administer the special business district, which
42 board shall consist of seven members who shall be appointed by the mayor with the
43 advice and consent of the governing body of the city. Five members shall be owners of
44 real property within the district or their representatives and two members shall be
45 renters of real property within the district or their representatives. The terms of the
46 members shall be structured so that not more than two members' terms shall expire in
47 any one year. Subject to the foregoing, the governing body of the city shall provide in
48 such ordinance for the method of appointment, the qualifications, and terms of the
49 members.

82.291. 1. For purposes of this section, "derelict vehicle" means any motor
2 vehicle or trailer that was originally designed or manufactured to transport persons or
3 property on a public highway, road, or street and that is junked, scrapped, dismantled,
4 disassembled, or in a condition otherwise harmful to the public health, welfare, peace,
5 and safety.

6 2. The owner of any property located in any home rule city with more than
7 twenty-six thousand two hundred but less than twenty-six thousand three hundred
8 inhabitants, except any property subclassed as agricultural and horticultural property
9 pursuant to section 4(b), article X, of the Constitution of Missouri or any property
10 containing any licensed vehicle service or repair facility, who permits derelict vehicles
11 or substantial parts of derelict vehicles to remain on the property other than inside a
12 fully enclosed permanent structure designed and constructed for vehicle storage shall be
13 liable for the removal of the vehicles or the parts if they are declared to be a public
14 nuisance.

15 3. To declare derelict vehicles or parts of derelict vehicles to be a public nuisance,
16 the governing body of the city shall give a hearing upon ten days' notice, either
17 personally or by United States mail to the owner or agent, or by posting a notice of the
18 hearing on the property. At the hearing, the governing body may declare the vehicles
19 or the parts to be public nuisances, and may order the nuisance to be removed within
20 five business days. If the nuisance is not removed within the five days, the governing
21 body or the designated city official shall have the nuisance removed and shall certify the

22 costs of the removal to the city clerk or the equivalent official, who shall cause a special
23 tax bill for the removal to be prepared against the property and collected by the collector
24 with other taxes assessed on the property, and to be assessed any interest and penalties
25 for delinquency as other delinquent tax bills are assessed as permitted by law.

26 4. The provisions of this section shall terminate on August 28, [2004] **2008**.

2 **82.301. As used in sections 82.301 to 82.305, the following terms mean:**

3 **(1) "Local code violation", a violation under the provisions of a local**
4 **code of general ordinances of any home rule city with more than four**
5 **hundred thousand inhabitants and located in more than one county which**
6 **regulates fire prevention, animal control, noise control, property**
7 **maintenance, building construction, health and sanitation, and nuisances;**

8 **(2) "Neighborhood organization", an organization defined in section**
9 **32.105, RSMo;**

10 **(3) "Nuisance", within the boundaries of the community represented by**
11 **the neighborhood organization, an act or condition knowingly created,**
12 **performed, or maintained on private property that constitutes a local code**
13 **violation and that:**

14 **(a) Significantly affects the other residents of the neighborhood;**

15 **(b) Diminishes the value of the neighboring property; and**

16 **(c) Is injurious to public health, safety, or welfare of neighboring**
17 **residents or obstructs the reasonable use of other property in the**
18 **neighborhood.**

82.302. Sections 82.301 to 82.303 apply to a nuisance located within the
2 **boundaries of any home rule city with more than four hundred thousand**
3 **inhabitants and located in more than one county.**

82.303. 1. A neighborhood organization representing persons aggrieved
2 **by a local code violation may seek injunctive and other equitable relief in the**
3 **circuit court for abatement of a nuisance upon showing:**

4 **(1) The notice requirements of this subsection have been satisfied; and**

5 **(2) The nuisance exists and has not been abated.**

6 **2. An action under this section shall not be brought:**

7 **(1) Until sixty days after the neighborhood organization sends notice**
8 **of the violation and of the neighborhood organization's intent to bring an**
9 **action under this section, by certified mail, return receipt requested, to the**
10 **appropriate municipal code enforcement agency;**

11 **(2) If the appropriate municipal code enforcement agency has filed an**
12 **action for equitable relief from the nuisance;**

13 **(3) Until sixty days after the neighborhood organization sends notice**
14 **by first class prepaid postage certified mail to the tenant, if any, and the**
15 **property owner of record that a nuisance exists and that legal action may be**
16 **taken if the nuisance is not abated. If the notice sent by certified mail is**
17 **returned unclaimed or refused, designated by the post office to be**
18 **undeliverable, or signed for by a person other than the addressee, then**
19 **adequate and sufficient notice may be given to the tenant, if any, and the**
20 **property owner of record by sending a copy of the notice by regular mail and**
21 **posting a copy of notice on the property where the nuisance allegedly is**
22 **occurring. The notice shall specify:**

23 **(a) The nature of the alleged nuisance;**

24 **(b) The date and time of day the nuisance was first discovered;**

25 **(c) The location on the property where the nuisance is allegedly**
26 **occurring; and**

27 **(d) The relief sought in the action.**

28 **3. In filing a suit under this section, an officer of the neighborhood**
29 **organization shall certify to the court:**

30 **(1) That the neighborhood organization has taken the required steps**
31 **to satisfy the notice requirements under this subsection; and**

32 **(2) That each condition precedent to the filing of the action under this**
33 **section has been met.**

34 **4. An action shall not be brought against an owner of residential rental**
35 **property unless, prior to giving notice under this section, a notice of violation**
36 **relating to the nuisance first has been issued by an appropriate municipal**
37 **code enforcement agency and remains outstanding after a period of forty-five**
38 **days.**

39 **5. (1) If a violation notice issued by an appropriate municipal code**
40 **enforcement agency is an essential element of the municipal enforcement**
41 **action, a copy of the notice signed by an official of the appropriate municipal**
42 **code enforcement agency shall be prima facie evidence of the facts contained**
43 **in the notice.**

44 **(2) A notice of abatement issued by the appropriate municipal code**
45 **enforcement agency in regard to the violation notice shall be prima facie**
46 **evidence that the plaintiff is not entitled to the relief requested.**

47 **6. A proceeding under this section shall:**

48 **(1) Be heard at the earliest practicable date; and**

49 **(2) Be expedited in every way.**

82.305. 1. Subject to subsection 2 of this section, sections 82.301 to
2 82.303 shall not be construed as to abrogate any equitable or legal right or
3 remedy otherwise available under the law to abate a nuisance.

4 2. Sections 82.301 to 82.303 shall not be construed as to grant standing
5 for an action:

6 (1) Challenging any zoning application or approval;

7 (2) In which the alleged nuisance consists of an interior physical defect
8 of a property; or

9 (3) Involving any violation of municipal alcoholic beverages law.

82.1025. 1. In any county of the first classification with a charter form of
2 government and a population greater than nine hundred thousand, in any county of
3 the first classification with more than one hundred ninety-eight thousand but
4 fewer than one hundred ninety-nine thousand two hundred inhabitants, in
5 any county of the first classification with more than seventy-three thousand
6 seven hundred but fewer than seventy-three thousand eight hundred
7 inhabitants, in any county of the first classification with more than
8 ninety-three thousand eight hundred but fewer than ninety-three thousand
9 nine hundred inhabitants, in any home rule city with more than one hundred
10 fifty-one thousand five hundred but fewer than one hundred fifty-one
11 thousand six hundred inhabitants, in any city not within a county and in any city
12 with at least three hundred fifty thousand inhabitants which is located in more than one
13 county, a parcel of property is a nuisance, if such property adversely affects the property
14 values of a neighborhood because the owner of such property allows the property to be
15 in a deteriorated condition, due to neglect, violation of a county or municipal building
16 code or standard, abandonment, failure to repair after a fire, flood or some other damage
17 to the property or because the owner or resident of the property allows clutter on the
18 property such as abandoned automobiles, appliances or similar objects. Any property
19 owner, who owns property within a reasonable distance to a parcel of property which is
20 alleged to be a nuisance may bring a nuisance action against the offending property
21 owner for the amount of damage created by such property to the value of the petitioner's
22 property and court costs, provided that the owner of the property which is alleged to be
23 a nuisance has received notification of the alleged nuisance and has had a reasonable
24 opportunity, not to exceed forty-five days, to correct the alleged nuisance. This section
25 is not intended to abrogate, and shall not be construed as abrogating, any remedy
26 available under the common law of private nuisance.

27 2. A nuisance action for injunctive relief may be brought by a

28 **neighborhood organization, as defined in section 32.105, RSMo, representing**
29 **any person or persons who could maintain a nuisance action under this**
30 **section or under the common law of private nuisance.**

94.270. 1. The mayor and board of aldermen shall have power and authority to
2 regulate and to license and to levy and collect a license tax on auctioneers, druggists,
3 hawkers, peddlers, banks, brokers, pawnbrokers, merchants of all kinds, grocers,
4 confectioners, restaurants, butchers, taverns, hotels, public boardinghouses, billiard and
5 pool tables and other tables, bowling alleys, lumber dealers, real estate agents, loan
6 companies, loan agents, public buildings, public halls, opera houses, concerts,
7 photographers, bill posters, artists, agents, porters, public lecturers, public meetings,
8 circuses and shows, for parades and exhibitions, moving picture shows, horse or cattle
9 dealers, patent right dealers, stockyards, inspectors, gaugers, mercantile agents, gas
10 companies, insurance companies, insurance agents, express companies, and express
11 agents, telegraph companies, light, power and water companies, telephone companies,
12 manufacturing and other corporations or institutions, automobile agencies, and dealers,
13 public garages, automobile repair shops or both combined, dealers in automobile
14 accessories, gasoline filling stations, soft drink stands, ice cream stands, ice cream and
15 soft drink stands combined, soda fountains, street railroad cars, omnibuses, drays,
16 transfer and all other vehicles, traveling and auction stores, plumbers, and all other
17 business, trades and avocations whatsoever, and fix the rate of carriage of persons,
18 drayage and cartage of property; and to license, tax, regulate and suppress ordinaries,
19 money brokers, money changers, intelligence and employment offices and agencies,
20 public masquerades, balls, street exhibitions, dance houses, fortune tellers, pistol
21 galleries, corn doctors, private venereal hospitals, museums, menageries, equestrian
22 performances, horoscopic views, telescopic views, lung testers, muscle developers,
23 magnifying glasses, ten pin alleys, ball alleys, billiard tables, pool tables and other
24 tables, theatrical or other exhibitions, boxing and sparring exhibitions, shows and
25 amusements, tippling houses, and sales of unclaimed goods by express companies or
26 common carriers, auto wrecking shops and junk dealers; to license, tax and regulate
27 hackmen, draymen, omnibus drivers, porters and all others pursuing like occupations,
28 with or without vehicles, and to prescribe their compensation; and to regulate, license
29 and restrain runners for steamboats, cars, and public houses; and to license ferries, and
30 to regulate the same and the landing thereof within the limits of the city, and to license
31 and tax auto liveries, auto drays and jitneys.

32 2. Notwithstanding any other law to the contrary, no city of the fourth
33 classification with more than eight hundred but less than nine hundred inhabitants and

34 located in any county with a charter form of government and with more than one million
35 inhabitants shall levy or collect a license fee on hotels or motels in an amount in excess
36 of twenty-seven dollars per room per year. No hotel or motel in such city shall be
37 required to pay a license fee in excess of such amount, and any license fee in such city
38 that exceeds the limitations of this subsection shall be automatically reduced to comply
39 with this subsection.

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

48 4. **Notwithstanding any other law to the contrary, any license fee on**
49 **hotels or motels levied or collected under this section as of August 28, 2005,**
50 **in any city of the fourth classification with more than fifty-one thousand but**
51 **fewer than fifty-two thousand inhabitants and located in any county with a**
52 **charter form of government and with more than two hundred fifty thousand**
53 **but fewer than three hundred fifty thousand inhabitants, shall expire on**
54 **January 1, 2006.**

55 5. Notwithstanding any other law to the contrary, no home rule city
56 with more than ten thousand but fewer than ten thousand two hundred
57 inhabitants located in any county with a charter form of government and with
58 more than one million inhabitants shall levy or collect a license fee on hotels
59 or motels in an amount in excess of twelve thousand dollars per year. No
60 hotel or motel in such city shall be required to pay a license fee in excess of
61 such amount, and any license fee in such city that exceeds the limitation of
62 this subsection shall be automatically reduced to comply with this subsection.

63 6. **Any city under subsections 2 to 5 of this section may increase a hotel**
64 **and motel license tax by five percent per year but the total tax levied under**
65 **this section shall not exceed one-eighth of one percent of such hotel or motels**
66 **gross revenue.**

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

4 Missouri with a population of [two] **one** hundred or more, but the term "city" does not
5 include any city not within a county or any city of over four hundred thousand
6 inhabitants wholly or partially within a first class county;

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

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

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

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

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

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

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

28 (9) "Transportation purposes" shall mean financial support of a "public mass
29 transportation system"; the construction, reconstruction, repair and maintenance of
30 streets, roads and bridges within a municipality; the construction, reconstruction, repair
31 and maintenance of airports owned and operated by municipalities; the acquisition of
32 lands and rights-of-way for streets, roads, bridges and airports; and planning and
33 feasibility studies for streets, roads, bridges, and airports. "Bridges" shall include
34 bridges connecting a municipality with another municipality either within or without the
35 state, with an unincorporated area of the state, or with another state or an
36 unincorporated area thereof.

**94.837. 1. The governing body of any city of the fourth classification
2 with more than two thousand five hundred but fewer than two thousand six
3 hundred inhabitants and located in any county of the third classification**

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

22 2. The ballot of submission for the tax authorized in this section shall
23 be in substantially the following form:

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

28 ☐ YES ☐ NO

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

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

40 during any calendar 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
3 alcoholic beverages, the provisions of chapter 311, RSMo, notwithstanding;

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

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

10 (4) "Transient guest", a person or persons who occupy a room or rooms
11 in a hotel 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
13 ordinance:

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

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

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

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

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

37 operation of capital improvements?

38 ☐ YES

☐ NO

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

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

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

63 Shall (insert the name of the municipality) repeal the taxes imposed
64 at the rates of (insert rate of percent) and (insert rate of percent)
65 percent for the purpose of funding the construction, maintenance, and
66 operation of capital improvements?

67 ☐ YES

☐ NO

68 If a majority of the votes cast on the proposal are in favor of repeal, that
69 repeal shall become effective on December thirty-first of the calendar year in
70 which such repeal was approved. If a majority of the votes cast on the
71 question by the qualified voters voting thereon are opposed to the repeal,
72 then the tax authorized in this section shall remain effective until the

73 question is resubmitted under this section to the qualified voters, and the
74 repeal is approved by a majority of the qualified voters voting on the
75 question.

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

94.860. 1. The governing body of any municipality located in whole or
2 in part within any county with a charter form of government and with more
3 than one million inhabitants is hereby authorized to impose, by ordinance or
4 order, a sales tax in the amount of up to one-half of one percent on all retail
5 sales made in such municipality, which are subject to taxation under the
6 provisions of sections 144.010 to 144.525, RSMo, for the purpose of improving
7 the public safety for such municipality, including but not limited to
8 expenditures on equipment, municipal employee salaries and benefits, and
9 facilities for police, fire and emergency medical providers. The tax
10 authorized by this section shall be in addition to any and all other sales taxes
11 allowed by law, except that if a municipality has elected to levy a sales tax
12 authorized under section 321.242, RSMo, then the municipality may not utilize
13 any funds derived from the tax authorized in this section for the provision of
14 fire and emergency medical services. No ordinance or order imposing a sales
15 tax pursuant to the provisions of this section shall be effective unless the
16 governing body of the municipality submits to the voters of the municipality,
17 at a county or state general, primary, or special election, a proposal to
18 authorize the governing body of the municipality to impose a tax.

19 2. If the proposal submitted involves only authorization to impose the
20 tax authorized by this section, the ballot of submission shall contain, but need
21 not be limited to, the following language:

22 Shall the municipality of (municipality's name) impose a sales
23 tax of (insert amount) for the purpose of improving the public safety
24 of the municipality?

25 ☐ YES ☐ NO

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

28 If a majority of the votes cast on the proposal by the qualified voters voting
29 thereon are in favor of the proposal submitted pursuant to this subsection,
30 then the ordinance or order and any amendments thereto shall be in effect on
31 the first day of the second quarter immediately following the election
32 approving the proposal. If a proposal receives less than the required
33 majority, then the governing body of the municipality shall have no power to
34 impose the sales tax herein authorized unless and until the governing body
35 of the municipality shall again have submitted another proposal to authorize
36 the governing body of the municipality to impose the sales tax authorized by
37 this section and such proposal is approved by the required majority of the
38 qualified voters voting thereon.

39 **3. Within thirty days of the approval of a public safety sales tax**
40 **pursuant to this section, the governing body shall choose one of the following**
41 **options:**

(1) **OPTION 1.** Eighty-five percent of the moneys generated within each municipality shall be retained in subaccount 1 of the trust fund created in subsection 4 of this section and shall be returned to that municipality as provided in subdivision (1) of subsection 4 of this section. Fifteen percent of the moneys generated within each municipality shall be retained in subaccount 2 of the trust fund created in, and allocated as provided in, subdivision (2) of subsection 4 of this section;

49 **(2) OPTION 2.** One hundred percent of the moneys generated within
50 each municipality shall be retained in subaccount 2 of the trust fund created
51 in, and allocated as provided in, subdivision (2) of subsection 4 of this section.

4. The moneys shall be retained in two separate subaccounts in the "Municipal Public Safety Sales Tax Fund" which is hereby created in the state treasury. Moneys in the fund shall be distributed to each municipality as follows:

(1) For municipalities choosing Option 1, eighty-five percent of the taxes collected within each municipality and retained in subaccount 1 of the

58 trust fund shall be returned to each municipality;

59 (2) For municipalities choosing Option 2, the moneys retained in
60 subaccount 2 of the trust fund shall be distributed to each municipality based
61 on the percentage ratio that the population of that municipality bears to the
62 total population of all of the municipalities choosing Option 2.

63 5. All revenue received by a municipality from the tax authorized
64 under the provisions of this section shall be deposited in a special trust fund
65 and shall be used solely for improving the public safety for such municipality
66 for so long as the tax shall remain in effect. Once the tax authorized by this
67 section is abolished or is terminated by any means, all funds remaining in the
68 special trust fund shall be used solely for improving public safety for the
69 municipality. Any funds in such special trust fund which are not needed for
70 current expenditures may be invested by the governing body in accordance
71 with applicable laws relating to the investment of other municipal funds.

72 6. All sales taxes collected by the director of the department of revenue
73 under this section on behalf of any municipality, less one percent for cost of
74 collection which shall be deposited in the state's general revenue fund after
75 payment of premiums for surety bonds as provided in section 32.087, RSMo,
76 shall be deposited in the special trust fund created in the state treasury in
77 subsection 4 of this section. The moneys in the trust fund shall not be deemed
78 to be state funds and shall not be commingled with any funds of the
79 state. The provisions of section 33.080, RSMo, to the contrary
80 notwithstanding, money in this fund shall not be transferred and placed to
81 the credit of the general revenue fund. The director of the department of
82 revenue shall keep accurate records of the amount of money in the trust and
83 which was collected in each municipality imposing a sales tax pursuant to
84 this section, and the records shall be open to the inspection of officers of the
85 municipality and the public. Not later than the tenth day of each month the
86 director of the department of revenue shall distribute all moneys deposited
87 in the trust fund during the preceding month to the municipality which levied
88 the tax, such funds shall be deposited with the treasurer of each such
89 municipality, and all expenditures of funds arising from the trust fund shall
90 be by an appropriation act to be enacted by the governing body of each such
91 municipality. Expenditures may be made from the fund for any functions
92 authorized in the ordinance or order adopted by the governing body
93 submitting the tax to the voters.

94 7. The director of the department of revenue may authorize the state

95 treasurer to make refunds from the amounts in the trust fund and credited
96 to any municipality for erroneous payments and overpayments made, and may
97 redeem dishonored checks and drafts deposited to the credit of such
98 municipalities. If any municipality abolishes the tax, the municipality shall
99 notify the director of the department of revenue of the action at least ninety
100 days prior to the effective date of the repeal and the director of the
101 department of revenue may order retention in the trust fund, for a period of
102 one year, of two percent of the amount collected after receipt of such notice
103 to cover possible refunds or overpayment of the tax and to redeem dishonored
104 checks and drafts deposited to the credit of such accounts. After one year has
105 elapsed after the effective date of abolition of the tax in such municipality,
106 the director of the department of revenue shall remit the balance in the
107 account to the municipality and close the account of that municipality. The
108 director of the department of revenue shall notify each municipality of each
109 instance of any amount refunded or any check redeemed from receipts due
110 the municipality.

111 8. Except as modified in this section, all provisions of sections 32.085
112 and 32.087, RSMo, shall apply to the tax imposed pursuant to this section.

99.1080. Sections 99.1080 to 99.1092 shall be known and may be cited as
2 the "Downtown Revitalization Preservation Program".

99.1082. As used in sections 99.1080 to 99.1092, unless the context
2 clearly requires otherwise, the following terms shall mean:

3 (1) "Baseline year", the calendar year prior to the adoption of an
4 ordinance by the municipality approving a redevelopment project; provided,
5 however, if local sales tax revenues or state sales tax revenues, from
6 businesses other than any out-of-state business or businesses locating in the
7 redevelopment project area, decrease in the redevelopment project area in
8 the year following the year in which the ordinance approving a
9 redevelopment project is approved by a municipality, the baseline year may,
10 at the option of the municipality approving the redevelopment project, be the
11 year following the year of the adoption of the ordinance approving the
12 redevelopment project. When a redevelopment project area is located within
13 a county for which public and individual assistance has been requested by the
14 governor under Section 401 of the Robert T. Stafford Disaster Relief and
15 Emergency Assistance Act, 42 U.S.C. 5121 et seq., for an emergency proclaimed
16 by the governor under section 44.100, RSMo, due to a natural disaster of
17 major proportions and the redevelopment project area is a central business

18 district that sustained severe damage as a result of such natural disaster, as
19 determined by the state emergency management agency, the baseline year
20 may, at the option of the municipality approving the redevelopment project,
21 be the calendar year in which the natural disaster occurred or the year
22 following the year in which the natural disaster occurred, provided that the
23 municipality adopts an ordinance approving the redevelopment project
24 within one year after the occurrence of the natural disaster;

25 (2) "Blighted area", an area which, by reason of the predominance of
26 defective or inadequate street layout, unsanitary or unsafe conditions,
27 deterioration of site improvements, improper subdivision or obsolete platting,
28 or the existence of conditions which endanger life or property by fire and
29 other causes, or any combination of such factors, retards the provision of
30 housing accommodations or constitutes an economic or social liability or a
31 menace to the public health, safety, morals, or welfare in its present condition
32 and use;

33 (3) "Central business district", the area at or near the historic core that
34 is locally known as the "downtown" of a municipality that has a median
35 household income of sixty-two thousand dollars or less, according to the last
36 decennial census. In addition, at least fifty percent of existing buildings in
37 this area will have been built in excess of thirty-five years prior or vacant lots
38 that had prior structures built in excess of thirty-five years prior to the
39 adoption of the ordinance approving the redevelopment plan. The historical
40 land use emphasis of a central business district prior to redevelopment will
41 have been a mixed use of business, commercial, financial, transportation,
42 government, and multifamily residential uses;

43 (4) "Conservation area", any improved area within the boundaries of a
44 redevelopment area located within the territorial limits of a municipality in
45 which fifty percent or more of the structures in the area have an age of
46 thirty-five years or more, and such an area is not yet a blighted area but is
47 detrimental to the public health, safety, morals, or welfare and may become
48 a blighted area because of any one or more of the following factors:
49 dilapidation; obsolescence; deterioration; illegal use of individual structures;
50 presence of structures below minimum code standards; abandonment;
51 excessive vacancies; overcrowding of structures and community facilities;
52 lack of ventilation, light or sanitary facilities; inadequate utilities; excessive
53 land coverage; deleterious land use or layout; depreciation of physical
54 maintenance; and lack of community planning;

55 (5) "Gambling establishment", an excursion gambling boat as defined
56 in section 313.800, RSMo, and any related business facility including any real
57 property improvements which are directly and solely related to such business
58 facility, whose sole purpose is to provide goods or services to an excursion
59 gambling boat and whose majority ownership interest is held by a person
60 licensed to conduct gambling games on an excursion gambling boat or
61 licensed to operate an excursion gambling boat as provided in sections
62 313.800 to 313.850, RSMo;

63 (6) "Local sales tax increment", at least fifty percent of the local sales
64 tax revenue from taxes that are imposed by a municipality and its county, and
65 that are generated by economic activities within a redevelopment area over
66 the amount of such taxes generated by economic activities within such a
67 redevelopment area in the calendar year prior to the adoption of the
68 ordinance designating such a redevelopment area while financing under
69 sections 99.1080 to 99.1092 remains in effect, but excluding personal property
70 taxes, taxes imposed on sales or charges for sleeping rooms paid by transient
71 guests of hotels and motels, licenses, fees, or special assessments. For
72 redevelopment projects or redevelopment plans approved after August 28,
73 2005, if a retail establishment relocates within one year from one facility
74 within the same county and the governing body of the municipality finds that
75 the retail establishment is a direct beneficiary of tax increment financing,
76 then for the purposes of this subdivision, the economic activity taxes
77 generated by the retail establishment shall equal the total additional
78 revenues from economic activity taxes that are imposed by a municipality or
79 other taxing district over the amount of economic activity taxes generated by
80 the retail establishment in the calendar year prior to its relocation to the
81 redevelopment area;

82 (7) "Local sales tax revenue", city sales tax revenues received under
83 sections 94.500 to 94.550, RSMo, and county sales tax revenues received under
84 sections 67.500 to 67.594, RSMo;

85 (8) "Major initiative", a development project within a central business
86 district which promotes tourism, cultural activities, arts, entertainment,
87 education, research, arenas, multipurpose facilities, libraries, ports, mass
88 transit, museums, economic development, or conventions for the municipality,
89 and where the capital investment within the redevelopment project area is:

90 (a) At least five million dollars for a project area within a city having
91 a population of one hundred thousand to one hundred-ninety nine thousand

92 one hundred and ninety-nine inhabitants;

93 (b) At least one million dollars for a project area within a city having
94 a population of fifty thousand to ninety-nine thousand nine hundred and
95 ninety-nine inhabitants;

96 (c) At least five hundred thousand dollars for a project area within a
97 city having a population of one to forty-nine thousand nine hundred and
98 ninety-nine inhabitants;

99 (9) "Municipality", any city or county of this state having fewer than
100 two hundred thousand inhabitants;

101 (10) "Obligations", bonds, loans, debentures, notes, special certificates,
102 or other evidences of indebtedness issued by the municipality or authority,
103 or other public entity authorized to issue such obligations under sections
104 99.1080 to 99.1092 to carry out a redevelopment project or to refund
105 outstanding obligations;

106 (11) "Ordinance", an ordinance enacted by the governing body of any
107 municipality;

108 (12) "Redevelopment area", an area designated by a municipality in
109 respect to which the municipality has made a finding that there exist
110 conditions which cause the area to be classified as a blighted area or a
111 conservation area, which area shall have the following characteristics:

112 (a) It can be renovated through one or more redevelopment projects;

113 (b) It is located in the central business district;

114 (c) The redevelopment area shall not exceed ten percent of the entire
115 geographic area of the municipality.

116 Subject to the limitation set forth in this subdivision, the redevelopment area
117 can be enlarged or modified as provided in section 99.1088;

118 (13) "Redevelopment plan", the comprehensive program of a
119 municipality to reduce or eliminate those conditions which qualify a
120 redevelopment area as a blighted area or a conservation area, and to thereby
121 enhance the tax bases of the taxing districts which extend into the
122 redevelopment area through the reimbursement, payment, or other financing
123 of redevelopment project costs in accordance with sections 99.1080 to 99.1092
124 and through application for and administration of downtown revitalization
125 preservation program financing under sections 99.1080 to 99.1092;

126 (14) "Redevelopment project", any redevelopment project within a
127 redevelopment area which constitutes a major initiative in furtherance of the
128 objectives of the redevelopment plan, and any such redevelopment project

129 shall include a legal description of the area selected for such redevelopment
130 project;

131 (15) "Redevelopment project area", the area located within a
132 redevelopment area selected for a redevelopment project;

133 (16) "Redevelopment project costs", include such costs to the
134 redevelopment plan or a redevelopment project, as applicable, which are
135 expended on public property, buildings, or rights-of-ways for public purposes
136 to provide infrastructure to support a redevelopment project, including
137 facades. Such costs shall only be allowed as an initial expense which, to be
138 recoverable, must be included in the costs of a redevelopment plan or
139 redevelopment project, except in circumstances of plan amendments approved
140 by the department of economic development. Such infrastructure costs
141 include, but are not limited to, the following:

142 (a) Costs of studies, appraisals, surveys, plans, and specifications;

143 (b) Professional service costs, including, but not limited to,
144 architectural, engineering, legal, marketing, financial, planning, or special
145 services;

146 (c) Property assembly costs, including, but not limited to, acquisition
147 of land and other property, real or personal, or rights or interests therein,
148 demolition of buildings, and the clearing and grading of land;

149 (d) Costs of rehabilitation, reconstruction, repair, or remodeling of
150 existing public buildings and fixtures;

151 (e) Costs of construction of public works or improvements;

152 (f) Financing costs, including, but not limited to, all necessary expenses
153 related to the issuance of obligations issued to finance all or any portion of
154 the infrastructure costs of one or more redevelopment projects, and which
155 may include capitalized interest on any such obligations and reasonable
156 reserves related to any such obligations;

157 (g) All or a portion of a taxing district's capital costs resulting from
158 any redevelopment project necessarily incurred or to be incurred in
159 furtherance of the objectives of the redevelopment plan, to the extent the
160 municipality by written agreement accepts and approves such infrastructure
161 costs;

162 (h) Payments to taxing districts on a pro rata basis to partially
163 reimburse taxes diverted by approval of a redevelopment project when all
164 debt is retired;

165 (i) State government costs, including, but not limited to, the reasonable

166 costs incurred by the department of economic development and the
167 department of revenue in evaluating an application for and administering
168 downtown revitalization preservation financing for a redevelopment project;

169 (17) "State sales tax increment", up to one-half of the incremental
170 increase in the state sales tax revenue in the redevelopment project area
171 provided the local taxing jurisdictions commit one-half of their local sales tax
172 to paying for redevelopment project costs. The incremental increase shall be
173 the amount by which the state sales tax revenue generated at the facility or
174 within the redevelopment project area exceeds the state sales tax revenue
175 generated at the facility or within the redevelopment project area in the
176 baseline year. For redevelopment projects or redevelopment plans approved
177 after August 28, 2005, if a retail establishment relocates within one year from
178 one facility to another facility within the same county and the governing body
179 of the municipality finds that the retail establishment is a direct beneficiary
180 of tax increment financing, then for the purposes of this subdivision, the
181 economic activity taxes generated by the retail establishment shall equal the
182 total additional revenues from economic activity taxes that are imposed by
183 a municipality or other taxing district over the amount of economic activity
184 taxes generated by the retail establishment in the calendar year prior to the
185 relocation to the redevelopment area;

186 (18) "State sales tax revenues", the general revenue portion of state
187 sales tax revenues received under section 144.020, RSMo, excluding sales
188 taxes that are constitutionally dedicated, taxes deposited to the school
189 district trust fund in accordance with section 144.701, RSMo, sales and use
190 taxes on motor vehicles, trailers, boats and outboard motors and future sales
191 taxes earmarked by law;

192 (19) "Taxing districts", any political subdivision of this state having the
193 power to levy taxes;

194 (20) "Taxing district's capital costs", those costs of taxing districts for
195 capital improvements that are found by the municipal governing bodies to be
196 necessary and to directly result from a redevelopment project.

99.1086. 1. A redevelopment plan shall set forth in writing a general
2 description of the program to be undertaken to accomplish the redevelopment
3 projects and related objectives and shall include, but need not be limited to:

4 (1) The name, street and mailing address, and phone number of the
5 mayor or chief executive officer of the municipality;

6 (2) The street address of the redevelopment site;

- 7 **(3) The estimated redevelopment project costs;**
- 8 **(4) The anticipated sources of funds to pay such redevelopment project**
9 **costs;**
- 10 **(5) Evidence of the commitments to finance such redevelopment project**
11 **costs;**
- 12 **(6) The anticipated type and term of the sources of funds to pay such**
13 **redevelopment project costs;**
- 14 **(7) The anticipated type and terms of the obligations to be issued;**
- 15 **(8) The general land uses to apply in the redevelopment area;**
- 16 **(9) A list of other community and economic benefits to result from the**
17 **project;**
- 18 **(10) A list of all other public investments made or to be made by this**
19 **state or units of local government to support infrastructure or other needs**
20 **generated by the project for which the funding under sections 99.1080 to**
21 **99.1092 is being sought;**
- 22 **(11) A certification by the chief officer of the applicant as to the**
23 **accuracy of the redevelopment plan;**
- 24 **(12) A study analyzing the revenues that are being displaced as a result**
25 **of the project that otherwise would have occurred in the market area. The**
26 **department of economic development shall have the discretion to exempt**
27 **smaller projects from this requirement;**
- 28 **(13) An economic feasibility analysis including a pro forma financial**
29 **statement indicating the return on investment that may be expected without**
30 **public assistance. The financial statement shall detail any assumptions made**
31 **including a pro forma statement analysis that demonstrates the amount of**
32 **assistance required to bring the return into a range deemed attractive to**
33 **private investors. That amount shall not exceed the estimated reimbursable**
34 **project costs.**
- 35 **2. The redevelopment plan may be adopted by a municipality in**
36 **reliance on findings that a reasonable person would believe:**
- 37 **(1) The redevelopment area on the whole is a blighted area or a**
38 **conservation area as determined by an independent third party. Such a**
39 **finding shall include, but not be limited to, a detailed description of the**
40 **factors that qualify the redevelopment area or project under this subsection;**
- 41 **(2) The redevelopment area has not been subject to growth and**
42 **redevelopment through investment by private enterprise or would not**
43 **reasonably be anticipated to develop or continue to be developed without the**

44 implementation of one or more redevelopment projects and the adoption of
45 local and state redevelopment financing;

46 (3) The redevelopment plan conforms to the comprehensive plan for the
47 redevelopment of the municipality as a whole;

48 (4) The estimated dates, which shall not be more than twenty-five years
49 from the adoption of the ordinance approving any redevelopment project, of
50 the completion of such redevelopment project and retirement of obligations
51 incurred to finance redevelopment project costs have been stated, provided
52 that no ordinance approving a redevelopment project shall be adopted later
53 than fifteen years from the adoption of the ordinance approving the
54 redevelopment plan and provided that no property for a redevelopment
55 project shall be acquired by eminent domain later than ten years from the
56 adoption of the ordinance approving such redevelopment plan;

57 (5) In the event any business or residence is to be relocated as a direct
58 result of the implementation of the redevelopment plan, a plan has been
59 developed for relocation assistance for businesses and residences; and

60 (6) The redevelopment plan does not include the initial redevelopment
61 or redevelopment of any gambling establishment.

99.1088. 1. Prior to the adoption of the ordinance designating a
2 redevelopment area, adopting a redevelopment plan, or approving a
3 redevelopment project, the municipality or authority shall fix a time and
4 place for a public hearing and notify each taxing district located wholly or
5 partially within the boundaries of the proposed redevelopment area or
6 redevelopment project area affected. Such notice shall comply with the
7 provisions of subsection 2 of this section. At the public hearing any interested
8 person or affected taxing district may file with the municipality or authority
9 written objections to, or comments on, and may be heard orally in respect to,
10 any issues regarding the plan or issues embodied in the notice. The
11 municipality or authority shall hear and consider all protests, objections,
12 comments, and other evidence presented at the hearing. The hearing may be
13 continued to another date without further notice other than a motion to be
14 entered upon the minutes fixing the time and place of the subsequent
15 hearing. Prior to the conclusion of the hearing, changes may be made in the
16 redevelopment plan, redevelopment project, redevelopment area or
17 redevelopment project area, provided that written notice of such changes is
18 available at the public hearing. After the public hearing but prior to the
19 adoption of an ordinance designating a redevelopment area, adopting a

20 redevelopment plan or approving a redevelopment project, changes may be
21 made to any such proposed redevelopment plan, redevelopment project,
22 redevelopment area, or redevelopment project area without a further hearing,
23 if such changes do not enlarge the exterior boundaries of the redevelopment
24 area, and do not substantially affect the general land uses established in a
25 redevelopment plan or redevelopment project, provided that notice of such
26 changes shall be given by mail to each affected taxing district and by
27 publication in a newspaper of general circulation in the redevelopment area
28 or redevelopment project area, as applicable, not less than ten days prior to
29 the adoption of the changes by ordinance. After the adoption of an ordinance
30 designating the redevelopment area, adopting a redevelopment plan,
31 approving a redevelopment project, or designating a redevelopment project
32 area, no ordinance shall be adopted altering the exterior boundaries of the
33 redevelopment area or a redevelopment project area affecting the general
34 land uses established under the redevelopment plan or the general nature of
35 a redevelopment project without holding a public hearing in accordance with
36 this section. One public hearing may be held for the simultaneous
37 consideration of a redevelopment area, redevelopment plan, redevelopment
38 project, or redevelopment project area.

39 2. Notice of the public hearing required by this section shall be given
40 by publication and mailing. Notice by publication shall be given by
41 publication at least twice, the first publication to be not more than thirty
42 days and the second publication to be not more than ten days prior to the
43 hearing, in a newspaper of general circulation in the proposed redevelopment
44 area or redevelopment project area, as applicable. Notice by mailing shall be
45 given by depositing such notice in the United States mail by certified mail
46 addressed to the person or persons in whose name the general taxes for the
47 last preceding year were paid on each lot, block, tract, or parcel of land lying
48 within the proposed redevelopment area or redevelopment project area, as
49 applicable. Such notice shall be mailed not less than ten working days prior
50 to the date set for the public hearing.

51 3. The notices issued under this section shall include the following:

52 (1) The time and place of the public hearing;

53 (2) The general boundaries of the proposed redevelopment area or
54 redevelopment project area, as applicable, by street location, where possible;

55 (3) A statement that all interested persons shall be given an
56 opportunity to be heard at the public hearing;

57 (4) A description of the redevelopment plan and the proposed
58 redevelopment projects and a location and time where the entire
59 redevelopment plan or redevelopment projects proposed may be reviewed by
60 any interested party;

61 (5) A statement that redevelopment financing involving tax revenues
62 is being sought for the project and an estimate of the amount of local
63 redevelopment financing that will be requested, if applicable; and

64 (6) Such other matters as the municipality or authority may deem
65 appropriate.

66 4. Not less than forty-five days prior to the date set for the public
67 hearing, the municipality or authority shall give notice by mail as provided
68 in subsection 2 of this section to all taxing districts whose taxes are affected
69 in the redevelopment area or redevelopment project area, as applicable, and
70 in addition to the other requirements under subsection 3 of this section, the
71 notice shall include an invitation to each taxing district to submit comments
72 to the municipality or authority concerning the subject matter of the hearing
73 prior to the date of the hearing.

74 5. A copy of any and all hearing notices required by this section shall
75 be submitted by the municipality or authority to the director of the
76 department of economic development and the date such notices were mailed
77 or published, as applicable.

 99.1090. 1. A municipality shall submit an application to the
2 department of economic development for review and determination as to
3 approval of the disbursement of the project costs of one or more
4 redevelopment projects from the downtown revitalization preservation
5 fund. The department of economic development shall forward the application
6 to the commissioner of the office of administration for approval. In no event
7 shall any approval authorize a disbursement of one or more redevelopment
8 projects from the downtown revitalization preservation fund which exceeds
9 the allowable amount of other net new revenues derived from the
10 redevelopment area. An application submitted to the department of economic
11 development shall contain the following, in addition to the items set forth in
12 section 99.1086:

13 (1) An estimate that one hundred percent of the local sales tax
14 increment deposited to the special allocation fund must and will be used to
15 pay redevelopment project costs or obligations issued to finance
16 redevelopment project costs to achieve the objectives of the redevelopment

17 plan;

18 (2) Identification of the existing businesses located within the
19 redevelopment project area and the redevelopment area;

20 (3) The aggregate baseline year amount of state sales tax revenues
21 reported by existing businesses within the redevelopment project
22 area. Provisions of section 32.057, RSMo, notwithstanding, municipalities will
23 provide this information to the department of revenue for verification. The
24 department of revenue will verify the information provided by the
25 municipalities within forty-five days of receiving a request for such
26 verification from a municipality;

27 (4) An estimate of the state sales tax increment within the
28 redevelopment project area after redevelopment. The department of
29 economic development shall have the discretion to exempt smaller projects
30 from this requirement;

31 (5) An affidavit that is signed by the developer or developers attesting
32 that the provision of subdivision (2) of subsection 2 of section 99.1086 has
33 been met;

34 (6) The amounts and types of other net new revenues sought by the
35 applicant to be disbursed from the downtown revitalization preservation fund
36 over the term of the redevelopment plan;

37 (7) The methodologies and underlying assumptions used in determining
38 the estimate of the state sales tax increment; and

39 (8) Any other information reasonably requested by the department of
40 economic development.

41 2. The department of economic development shall make all reasonable
42 efforts to process applications within a reasonable amount of time.

43 3. The department of economic development shall make a
44 determination regarding the application for a certificate allowing
45 disbursements from the downtown revitalization preservation fund and shall
46 forward such determination to the commissioner of the office of
47 administration. In no event shall the amount of disbursements from the
48 downtown revitalization preservation fund approved for a project, in addition
49 to any other state economic redevelopment funding or other state incentives,
50 exceed the projected state benefit of the redevelopment project, as
51 determined by the department of economic development through a
52 cost-benefit analysis. Any political subdivision located either wholly or
53 partially within the redevelopment area shall be permitted to submit

54 information to the department of economic development for consideration in
55 its cost-benefit analysis. Upon approval of downtown revitalization
56 preservation financing, a certificate of approval shall be issued by the
57 department of economic development containing the terms and limitations of
58 the disbursement.

59 4. At no time shall the annual amount of other net new revenues
60 approved for disbursements from the downtown revitalization preservation
61 fund exceed fifteen million dollars.

62 5. Redevelopment projects receiving disbursements from the downtown
63 revitalization preservation fund shall be limited to receiving such
64 disbursements for twenty-five years. The approved term notwithstanding,
65 downtown revitalization preservation financing shall terminate when
66 redevelopment financing for a redevelopment project is terminated by a
67 municipality.

68 6. The municipality shall deposit payments received from the
69 downtown revitalization preservation redevelopment fund in a separate
70 segregated account for other net new revenues within the special allocation
71 fund.

72 7. Redevelopment project costs may include, at the prerogative of the
73 state, the portion of salaries and expenses of the department of economic
74 development and the department of revenue reasonably allocable to each
75 redevelopment project approved for disbursements from the downtown
76 revitalization preservation fund for the ongoing administrative functions
77 associated with such redevelopment project. Such amounts shall be recovered
78 from new state revenues deposited into the downtown revitalization
79 preservation fund created under section 99.1092.

80 8. A redevelopment project approved for downtown revitalization
81 preservation financing shall not thereafter elect to receive tax increment
82 financing under the real property tax increment allocation redevelopment
83 act, sections 99.800 to 99.865, and continue to receive downtown revitalization
84 financing under sections 99.1080 to 99.1092.

85 9. The department of economic development may establish the
86 procedures and standards for the determination and approval of applications
87 by the promulgation of rules and publish forms to implement the provisions
88 of this section and section 99.1092.

89 10. Any rule or portion of a rule, as that term is defined in section
90 536.010, RSMo, that is created under the authority delegated in this section

91 and section 99.1092 shall become effective only if it complies with and is
92 subject to all of the provisions of chapter 536, RSMo, and, if applicable,
93 section 536.028, RSMo. This section, section 99.1092, and chapter 536, RSMo,
94 are nonseverable and if any of the powers vested with the general assembly
95 under chapter 536, RSMo, to review, to delay the effective date, or to
96 disapprove and annul a rule are subsequently held unconstitutional, then the
97 grant of rulemaking authority and any rule proposed or adopted after August
98 28, 2005, shall be invalid and void.

99.1092. 1. There is hereby established within the state treasury a
2 special fund to be known as the "Downtown Revitalization Preservation
3 Fund", to be administered by the department of economic development. Any
4 unexpended balance and any interest in the fund at the end of the biennium
5 shall be exempt from the provisions of section 33.080, RSMo, relating to the
6 transfer of unexpended balances to the general revenue fund. The fund shall
7 consist of:

8 (1) The first fifteen million dollars of other net new revenues generated
9 annually by the redevelopment projects;

10 (2) Money received from costs charged under subsection 7 of section
11 99.1090; and

12 (3) Gifts, contributions, grants, or bequests received from federal,
13 private, or other sources.

14 2. Notwithstanding the provisions of section 144.700, RSMo, to the
15 contrary, the department of revenue shall annually submit the first fifteen
16 million dollars of other net new revenues generated by the redevelopment
17 projects to the treasurer for deposit in the downtown revitalization
18 preservation fund.

19 3. The department of economic development shall annually disburse
20 funds from the downtown revitalization preservation fund in amounts
21 determined under the certificates of approval for projects, providing that the
22 amounts of other net new revenues generated from the redevelopment area
23 have been verified and all of the conditions of sections 99.1080 to 99.1092 are
24 met. If the revenues appropriated from the downtown revitalization
25 preservation fund are not sufficient to equal the amounts determined to be
26 disbursed under such certificates of approval, the department of economic
27 development shall disburse the revenues on a pro rata basis to all such
28 projects and other costs approved under section 99.1090.

29 4. In no event shall the amounts distributed to a project from the

30 **downtown revitalization preservation fund exceed the lessor of the amount**
31 **of the certificates of approval for projects or the actual other net new**
32 **revenues generated by the projects.**

33 **5. The department of economic development shall not disburse any**
34 **moneys from the downtown revitalization preservation fund for any project**
35 **which has not complied with the annual reporting requirements determined**
36 **by the department of economic development.**

37 **6. Money in the downtown revitalization preservation fund may be**
38 **spent for the reasonable and necessary costs associated with the**
39 **administration of the program authorized under sections 99.1080 to 99.1092.**

40 **7. No municipality shall obligate or commit the expenditure of**
41 **disbursements received from the downtown revitalization preservation fund**
42 **prior to receiving a certificate of approval for the redevelopment project**
43 **generating other net new revenues. In addition, no municipality shall**
44 **commence work on a redevelopment project prior to receiving a certificate**
45 **of approval for the redevelopment project.**

46 **8. Taxpayers in any redevelopment area who are required to remit**
47 **sales taxes under chapter 144, RSMo, shall provide additional information to**
48 **the department of revenue in a form prescribed by the department by**
49 **rule. Such information shall include, but shall not be limited to, information**
50 **upon which other net new revenues can be calculated and sales tax generated**
51 **in the redevelopment area by such taxpayer in the baseline year and during**
52 **the time period related to the sales tax remittance.**

53 **9. Any rule or portion of a rule, as that term is defined in section**
54 **536.010, RSMo, that is created pursuant to the authority delegated in this**
55 **section shall become effective only if it complies with and is subject to all of**
56 **the provisions of chapter 536, RSMo, and, if applicable, section 536.028,**
57 **RSMo. This section and chapter 536, RSMo, are nonseverable and if any of**
58 **the powers vested with the general assembly pursuant to chapter 536, RSMo,**
59 **to review, to delay the effective date, or to disapprove and annul a rule are**
60 **subsequently held unconstitutional, then the grant of rulemaking authority**
61 **and any rule proposed or adopted after August 28, 2003, shall be invalid and**
62 **void.**

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

5 (1) A description of the project;
6 (2) An estimate of the cost of the project;
7 (3) A statement of the source of funds to be expended for the project;
8 (4) A statement of the terms upon which the facilities to be provided by the
9 project are to be leased or otherwise disposed of by the municipality; and
10 (5) Such other information necessary to meet the requirements of sections
11 100.010 to 100.200.

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

16 (1) A statement identifying each school district, county, or city affected by such
17 project except property assessed by the state tax commission pursuant to chapters 151
18 and 153, RSMo;

19 (2) The most recent equalized assessed valuation of the real property and
20 personal property included in the project, and an estimate as to the equalized assessed
21 valuation of real property and personal property included in the project after
22 development;

23 (3) An analysis of the costs and benefits of the project on each school district,
24 county, or city; and

25 (4) Identification of any payments in lieu of taxes expected to be made by any
26 lessee of the project, and the disposition of any such payments by the municipality.

27 3. If the plan for the project is approved after August 28, 2003, any payments in
28 lieu of taxes expected to be made by any lessee of the project shall be applied in
29 accordance with this section. The lessee may reimburse the municipality for its actual
30 costs of issuing the bonds and administering the plan. All amounts paid in excess of such
31 actual costs shall, immediately upon receipt thereof, be disbursed by the municipality's
32 treasurer or other financial officer to each school district, county, or city in proportion
33 to the current ad valorem tax levy of each school district, county, or city; **however, in**
34 **any county of the first classification with more than ninety-three thousand**
35 **eight hundred but fewer than ninety-three thousand nine hundred**
36 **inhabitants such amounts shall be disbursed by the municipality's treasurer**
37 **or other financial officer to each taxing entity in proportion to the current ad**
38 **valorem tax levy of each entity.**

100.059. 1. The governing body of any municipality proposing a project for
2 industrial development which involves issuance of revenue bonds or involves conveyance

3 of a fee interest in property to a municipality shall, not less than twenty days before
4 approving the plan for a project as required by section 100.050, provide notice of the
5 proposed project to the county in which the municipality is located and any school
6 district that is a school district, county, or city; **however, in any county of the first**
7 **classification with more than ninety-three thousand eight hundred but fewer**
8 **than ninety-three thousand nine hundred inhabitants such notice shall be**
9 **provided to all taxing 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
11 of the municipality will first consider approval of the plan, and shall invite such school
12 districts, counties, or cities to submit comments to the governing body and the comments
13 shall be fairly and duly considered.

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

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

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

115.019. 1. Any group of registered voters from any county of the first class not
2 having a board of election commissioners may circulate a petition for the formation of
3 a board.

4 2. The petition shall be signed by the number of registered voters in the county
5 equal to at least fifteen percent of the total votes cast in the county for governor at the
6 last gubernatorial election.

7 3. Petitions proposing the formation of a board of election commissioners in any
8 county of the first class shall be filed with the election authority of the county not later
9 than 5:00 p.m. on the thirteenth Tuesday preceding a general election.

10 4. Each petition for the formation of a board of election commissioners shall
11 consist of sheets of uniform size. The space for signatures on either side of a petition

12 page shall be no larger than eight and one-half by fourteen inches, and each page shall
 13 contain signatures of registered voters from only one county. Each page of each petition
 14 for the formation of a board of election commissioners shall be in substantially the
 15 following form:

16 To the Honorable, county clerk of County:

17 We, the undersigned, citizens and registered voters of County,
 18 respectfully order that the following question be placed on the official ballot, for
 19 acceptance or rejection, at the next general election to be held on the day of
 20,

21 "Should a board of election commissioners be established in County to
 22 assume responsibility for the registration of voters and the conduct of elections?";
 23 and each for himself or herself says: I have personally signed this petition; I am a
 24 registered voter of the state of Missouri and County; my registered voting
 25 address and the name of the city, town or village in which I live are correctly written
 26 after my name.

27 CIRCULATOR'S AFFIDAVIT

28 STATE OF MISSOURI,

29 COUNTY OF

30 I,, a resident of the state of Missouri, being first duly sworn, say (print or
 31 type names of signers)

32 REGISTERED VOTING

33 NAME	DATE	ADDRESS	ZIP	CONGR.	NAME
34 (Signature)	SIGNED	(Street)(City,	CODE	DIST.	(Printed
		Town or Village)			or Typed)

36 (Here follow numbered lines for signers)

37 signed this page of the foregoing petition, and each of them signed his or her name
 38 thereto in my presence; I believe that each has stated his or her name, registered voting
 39 address and city, town or village correctly, and that each signer is a registered voter of
 40 the state of Missouri and County.

41

42 Signature of Affiant

43 (Person obtaining signatures)

44

45 Address of Affiant

46 Subscribed and sworn to before me this day of, A.D.

47

Signature of Notary

48

49 Notary Public (Seal)

50 My commission expires

51 If this form is followed substantially, it shall be sufficient, disregarding clerical and
52 merely technical errors.

53 5. The validity of each petition filed pursuant to provisions of this section shall
54 be determined in the manner provided for new party and independent candidate
55 petitions in sections 115.333, 115.335 and 115.337.

56 6. Upon the filing of a valid petition for the formation of a board of election
57 commissioners **or upon a majority vote of the county commission in any county**
58 **of the first classification with more than eighty-two thousand but fewer than**
59 **eighty-two thousand one hundred inhabitants**, it shall be the duty of the election
60 authority to have the following question placed on the official ballot, in the same manner
61 other questions are placed, at the next general election:

62 "Should a board of election commissioners be established in County
63 to assume responsibility for the registration of voters and the conduct of elections?"

64 7. The votes for and against the question shall be counted and certified in the
65 same manner as votes on other questions.

66 8. If the question is approved by a majority of the voters at the election, a board
67 of election commissioners shall be appointed as provided in this subchapter and shall
68 have the same rights and responsibilities provided by law for all boards of election
69 commissioners.

70 9. Any person who is a registered voter of a county of the first class not having
71 a board of election commissioners may sign a petition for the formation of a board in the
72 county. Any person who signs a name other than the person's own to any petition or
73 knowingly signs the person's name more than once to the same petition or who knows
74 the person is not a registered voter at the time of signing such petition, or any officer or
75 person willfully violating any provision of this section shall be guilty of a class two
76 election offense.

136.010. 1. The division of taxation and collection shall collect all taxes, licenses
2 and fees payable to the state, except that county [and township] collectors **and**
3 **collector-treasurers** shall collect the state tax on tangible property, which shall be
4 transmitted promptly to the division of taxation and collection.

5 2. All money payable to the state, including gifts, escheats, penalties, federal
6 funds, and money from every other source payable to the state shall be promptly
7 transmitted to the division of taxation and collection; provided that all such money

8 payable to the curators of the university of Missouri, except those funds required by law
9 or by instrument granting the same to be paid into the seminary fund of the state, is
10 excepted herefrom, and in the case of other state educational institutions there is
11 excepted herefrom, gifts or trust funds from whatever source, appropriations, gifts or
12 grants from the federal government, private organizations and individuals, funds for or
13 from student activities, farm or housing activities, and other funds from which the whole
14 or some part thereof may be liable to be repaid to the person contributing the same, and
15 hospital fees. All of the above excepted funds shall be reported in detail quarterly to the
16 governor and biennially to the general assembly.

17 3. The director of revenue in cooperation with the state treasurer shall develop
18 a uniform system of summary reporting on income, expenditures and balances of the
19 excepted funds in subsection 2 of this section, and for all other funds handled by state
20 agencies, institutions or state officials in their official duties pursuant to any law or
21 administrative practice but not deposited with the state treasurer. Such forms shall be
22 made available to all agencies, institutions and officials responsible for such funds. Said
23 agencies and officials shall annually file a complete summary report on the uniform
24 forms provided by the director of revenue by August first for the fiscal period July first
25 to June thirtieth just passed. These reports shall be compiled by the director of revenue
26 for inclusion in the annual report of the state treasurer and director of revenue showing
27 balances, income, expenditures, asset value and form of all assets held by the account.

136.160. All officers and others bound by law to pay money directly to the
2 director of revenue, or the department of revenue shall exhibit their accounts and
3 vouchers to the director of revenue on or before the thirty-first day of December, to be
4 adjusted and settled, except the county [and township] collectors of revenue **and**
5 **collector-treasurers**, who shall, immediately after their final settlement with the
6 county commission on the first Monday in March in each year, exhibit their accounts and
7 vouchers to the director of revenue for the amount due the state to be adjusted and
8 settled.

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the
2 assessor's deputies in all counties of this state including the city of St. Louis shall
3 annually make a list of all real and tangible personal property taxable in the assessor's
4 city, county, town or district. Except as otherwise provided in subsection 3 of this
5 section and section 137.078, the assessor shall annually assess all personal property at
6 thirty-three and one-third percent of its true value in money as of January first of each
7 calendar year. The assessor shall annually assess all real property, including any new
8 construction and improvements to real property, and possessory interests in real

9 property at the percent of its true value in money set in subsection 5 of this section. The
10 assessor shall annually assess all real property in the following manner: new assessed
11 values shall be determined as of January first of each odd-numbered year and shall be
12 entered in the assessor's books; those same assessed values shall apply in the following
13 even-numbered year, except for new construction and property improvements which shall
14 be valued as though they had been completed as of January first of the preceding
15 odd-numbered year. The assessor may call at the office, place of doing business, or
16 residence of each person required by this chapter to list property, and require the person
17 to make a correct statement of all taxable tangible personal property owned by the
18 person or under his or her care, charge or management, taxable in the county. On or
19 before January first of each even-numbered year, the assessor shall prepare and submit
20 a two-year assessment maintenance plan to the county governing body and the state tax
21 commission for their respective approval or modification. The county governing body
22 shall approve and forward such plan or its alternative to the plan to the state tax
23 commission by February first. If the county governing body fails to forward the plan or
24 its alternative to the plan to the state tax commission by February first, the assessor's
25 plan shall be considered approved by the county governing body. If the state tax
26 commission fails to approve a plan and if the state tax commission and the assessor and
27 the governing body of the county involved are unable to resolve the differences, in order
28 to receive state cost-share funds outlined in section 137.750, the county or the assessor
29 shall petition the administrative hearing commission, by May first, to decide all matters
30 in dispute regarding the assessment maintenance plan. Upon agreement of the parties,
31 the matter may be stayed while the parties proceed with mediation or arbitration upon
32 terms agreed to by the parties. The final decision of the administrative hearing
33 commission shall be subject to judicial review in the circuit court of the county involved.
34 In the event a valuation of subclass (1) real property within any county with a charter form
35 of government, or within a city not within a county, is made by a computer,
36 computer-assisted method or a computer program, the burden of proof, supported by
37 clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor
38 at any hearing or appeal. In any such county, unless the assessor proves otherwise,
39 there shall be a presumption that the assessment was made by a computer,
40 computer-assisted method or a computer program. Such evidence shall include, but shall
41 not be limited to, the following:

- 42 (1) The findings of the assessor based on an appraisal of the property by
- 43 generally accepted appraisal techniques; and
- 44 (2) The purchase prices from sales of at least three comparable properties and

45 the address or location thereof. As used in this paragraph, the word "comparable" means
46 that:

47 (a) Such sale was closed at a date relevant to the property valuation; and

48 (b) Such properties are not more than one mile from the site of the disputed
49 property, except where no similar properties exist within one mile of the disputed
50 property, the nearest comparable property shall be used. Such property shall be within
51 five hundred square feet in size of the disputed property, and resemble the disputed
52 property in age, floor plan, number of rooms, and other relevant characteristics.

53 2. Assessors in each county of this state and the city of St. Louis may send
54 personal property assessment forms through the mail.

55 3. The following items of personal property shall each constitute separate
56 subclasses of tangible personal property and shall be assessed and valued for the
57 purposes of taxation at the following percents of their true value in money:

58 (1) Grain and other agricultural crops in an unmanufactured condition, one-half
59 of one percent;

60 (2) Livestock, twelve percent;

61 (3) Farm machinery, twelve percent;

62 (4) Motor vehicles which are eligible for registration as and are registered as
63 historic motor vehicles pursuant to section 301.131, RSMo, and aircraft which are at
64 least twenty-five years old and which are used solely for noncommercial purposes and
65 are operated less than fifty hours per year or aircraft that are home built from a kit, five
66 percent;

67 (5) Poultry, twelve percent; and

68 (6) Tools and equipment used for pollution control and tools and equipment used
69 in retooling for the purpose of introducing new product lines or used for making
70 improvements to existing products by any company which is located in a state enterprise
71 zone and which is identified by any standard industrial classification number cited in
72 subdivision (6) of section 135.200, RSMo, twenty-five percent.

73 4. The person listing the property shall enter a true and correct statement of the
74 property, in a printed blank prepared for that purpose. The statement, after being filled
75 out, shall be signed and either affirmed or sworn to as provided in section 137.155. The
76 list shall then be delivered to the assessor.

77 5. All subclasses of real property, as such subclasses are established in section
78 4(b) of article X of the Missouri Constitution and defined in section 137.016, shall be
79 assessed at the following percentages of true value:

80 (1) For real property in subclass (1), nineteen percent;

81 (2) For real property in subclass (2), twelve percent; and

82 (3) For real property in subclass (3), thirty-two percent.

83 6. Manufactured homes, as defined in section 700.010, RSMo, which are actually
84 used as dwelling units shall be assessed at the same percentage of true value as
85 residential real property for the purpose of taxation. The percentage of assessment of
86 true value for such manufactured homes shall be the same as for residential real
87 property. If the county collector cannot identify or find the manufactured home when
88 attempting to attach the manufactured home for payment of taxes owed by the
89 manufactured home owner, the county collector may request the county commission to
90 have the manufactured home removed from the tax books, and such request shall be
91 granted within thirty days after the request is made; however, the removal from the tax
92 books does not remove the tax lien on the manufactured home if it is later identified or
93 found. A manufactured home located in a manufactured home rental park, rental
94 community or on real estate not owned by the manufactured home owner shall be
95 considered personal property. A manufactured home located on real estate owned by the
96 manufactured home owner may be considered real property.

97 7. Each manufactured home assessed shall be considered a parcel for the purpose
98 of reimbursement pursuant to section 137.750, unless the manufactured home has been
99 converted to real property in compliance with section 700.111, RSMo, and assessed as
100 a realty improvement to the existing real estate parcel.

101 8. Any amount of tax due and owing based on the assessment of a manufactured
102 home shall be included on the personal property tax statement of the manufactured
103 home owner unless the manufactured home has been converted to real property in
104 compliance with section 700.111, RSMo, in which case the amount of tax due and owing
105 on the assessment of the manufactured home as a realty improvement to the existing
106 real estate parcel shall be included on the real property tax statement of the real estate
107 owner.

108 9. The assessor of each county and each city not within a county shall use the
109 trade-in value published in the October issue of the National Automobile Dealers'
110 Association Official Used Car Guide, or its successor publication, as the recommended
111 guide of information for determining the true value of motor vehicles described in such
112 publication. In the absence of a listing for a particular motor vehicle in such publication,
113 the assessor shall use such information or publications which in the assessor's judgment
114 will fairly estimate the true value in money of the motor vehicle.

115 10. Before the assessor may increase the assessed valuation of any parcel of
116 subclass (1) real property by more than fifteen percent since the last assessment,

117 excluding increases due to new construction or improvements, the assessor shall conduct
118 a physical inspection of such property.

119 11. If a physical inspection is required, pursuant to subsection 10 of this section,
120 the assessor shall notify the property owner of that fact in writing and shall provide the
121 owner clear written notice of the owner's rights relating to the physical inspection. If
122 a physical inspection is required, the property owner may request that an interior
123 inspection be performed during the physical inspection. The owner shall have no less
124 than thirty days to notify the assessor of a request for an interior physical inspection.

125 12. A physical inspection, as required by subsection 10 of this section, shall
126 include, but not be limited to, an on-site personal observation and review of all exterior
127 portions of the land and any buildings and improvements to which the inspector has or
128 may reasonably and lawfully gain external access, and shall include an observation and
129 review of the interior of any buildings or improvements on the property upon the timely
130 request of the owner pursuant to subsection 11 of this section. Mere observation of the
131 property via a "drive-by inspection" or the like shall not be considered sufficient to
132 constitute a physical inspection as required by this section.

133 13. The provisions of subsections 11 and 12 of this section shall only apply in any
134 county with a charter form of government with more than one million inhabitants.

135 14. A county or city collector may accept credit cards as proper form of payment
136 of outstanding property tax **or license** due. No county or city collector may charge
137 surcharge for payment by credit card which exceeds the fee or surcharge charged by the
138 credit card bank, **processor, or issuer** for its service. **A county or city collector**
139 **may accept payment by electronic transfers of funds in payment of any tax or**
140 **license and charge the person making such payment a fee equal to the fee**
141 **charged the county by the bank, processor, or issuer of such electronic**
142 **payment.**

143 15. The provisions of this section and sections 137.073, 138.060 and 138.100,
144 RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second
145 regular session, shall become effective January 1, 2003, for any taxing jurisdiction within
146 a county with a charter form of government with greater than one million inhabitants,
147 and the provisions of this section and sections 137.073, 138.060 and 138.100, RSMo, as
148 enacted by house bill no. 1150 of the ninety-first general assembly, second regular
149 session, shall become effective October 1, 2004, for all taxing jurisdictions in this
150 state. Any county or city not within a county in this state may, by an affirmative vote
151 of the governing body of such county, opt out of the provisions of this section and sections
152 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the

153 ninety-first general assembly, second regular session and section 137.073 as modified by
154 this act, for the next year of the general reassessment, prior to January first of any year.
155 county or city not within a county shall exercise this opt-out provision after
156 implementing the provisions of this section and sections 137.073, 138.060, and 138.100,
157 RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second
158 regular session and section 137.073 as modified by this act, in a year of general
159 reassessment. For the purposes of applying the provisions of this subsection, a political
160 subdivision contained within two or more counties where at least one of such counties
161 has opted out and at least one of such counties has not opted out shall calculate the
162 separate rates for the three subclasses of real property and the aggregate class of
163 personal property as required by section 137.073, provided that such political subdivision
164 shall also provide a single blended rate, in accordance with the procedure for
165 determining a blended rate for school districts in subdivision (1) of subsection 6 of
166 section 137.073. Such blended rate shall be used for the portion of such political
167 subdivision that is situated within any county that has opted out. A governing body of
168 a city not within a county or a county that has opted out under the provisions of this
169 subsection may choose to implement the provisions of this section and sections 137.073,
170 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general
171 assembly, second regular session, and section 137.073 as modified by this act, for the
172 next year of general reassessment, by an affirmative vote of the governing body prior to
173 December thirty-first of any year.

137.465. 1. It shall be the duty of the county clerk of each county in this state,
2 that has or hereafter may adopt township organization, to [make out] annually **submit**,
3 for the use of the [township collector] **collector-treasurer** of each [township] **county**,
4 correct lists of the property assessed, which lists shall be in alphabetical order, the
5 names of the persons owing tax on personal property in [each collector's district] **the**
6 **county**, the aggregate value of such property assessed to each person, and the amount
7 of taxes due thereon.

8 2. [He] **The county clerk** shall also [make out] **submit** for the use of the
9 [township collector] **collector-treasurer** an abstract of all real property which is
10 assessed, in numerical order, which shall show the name or names, if known, of the
11 person or persons to whom each tract or lot is assessed, and the value of each tract or
12 lot, and the amount of taxes due thereon, which list shall be made out in strict
13 conformity with the forms and instructions furnished by the state tax commission.

137.585. 1. In addition to other levies authorized by law, the township board of
2 directors of any township in their discretion may levy an additional tax not exceeding

3 thirty-five cents on each one hundred dollars assessed valuation in their township for
4 road and bridge purposes. Such tax shall be levied by the township board, to be collected
5 by the [township collector] **collector-treasurer** and turned into the county treasury,
6 where it shall be known and designated as a special road and bridge fund.

7 2. The county commission of any such county may in its discretion order the
8 county treasurer **or collector-treasurer** to retain an amount not to exceed five cents
9 on the one hundred dollars assessed valuation out of such special road and bridge fund
10 and to transfer the same to the county special road and bridge fund; and all of said taxes
11 over the amount so ordered to be retained by the county shall be paid to the treasurers
12 of the respective townships from which it came as soon as practicable after receipt of
13 such funds, and shall be designated as a special road and bridge fund of such township
14 and used by said townships only for road and bridge purposes, except that amounts
15 collected within the boundaries of road districts formed in accordance with the provisions
16 of sections 233.320 to 233.445, RSMo, shall be paid to the treasurers of such road
17 districts; provided that the amount retained, if any, by the county shall be uniform as
18 to all such townships levying and paying such tax into the county treasury; provided
19 further, that the proceeds of such fund may be used in the discretion of the township
20 board of directors in the construction and maintenance of roads and in improving and
21 repairing any street in any incorporated city, town or village in the township, if said
22 street shall form a part of a continuous highway of the township running through said
23 city, town or village.

137.720. 1. A percentage of all ad valorem property tax collections allocable to
2 each taxing authority within the county and the county shall be deducted from the
3 collections of taxes each year and shall be deposited into the assessment fund of the
4 county as required pursuant to section 137.750. The percentage shall be one-half of one
5 percent for all counties of the first and second classification and cities not within a
6 county and one percent for counties of the third and fourth classification.

7 2. For counties of the first classification, counties with a charter form of
8 government, and any city not within a county, an additional one-eighth of one percent
9 of all ad valorem property tax collections shall be deducted from the collections of taxes
10 each year and shall be deposited into the assessment fund of the county as required
11 pursuant to section 137.750, and for counties of the second, third, and fourth
12 classification, an additional one-quarter of one percent of all ad valorem property tax
13 collections shall be deducted from the collections of taxes each year and shall be
14 deposited into the assessment fund of the county as required pursuant to section
15 137.750, provided that such additional amounts shall not exceed one hundred thousand

16 dollars in any year for any county of the first classification and any county with a
17 charter form of government and fifty thousand dollars in any year for any county of the
18 second, third, or fourth classification.

19 3. The county shall bill any taxing authority collecting its own taxes. The county
20 may also provide additional moneys for the fund. To be eligible for state cost-share
21 funds provided pursuant to section 137.750, every county shall provide from the county
22 general revenue fund, an amount equal to an average of the three most recent years of
23 the amount provided from general revenue to the assessment fund, except that a lesser
24 amount shall be acceptable if [unanimously] agreed upon by **at least two of the**
25 **following:** the county assessor, **the** county governing body, and the state tax
26 commission. The county shall deposit the county general revenue funds in the
27 assessment fund as agreed to in its original or amended maintenance plan, state
28 reimbursement funds shall be withheld until the amount due is properly deposited in
29 such fund.

30 4. Four years following the effective date, the state tax commission shall conduct
31 a study to determine the impact of increased fees on assessed valuation.

32 5. Any increase to the portion of property tax collections deposited into the
33 county assessment funds provided for in subsection 2 of this section shall be disallowed
34 in any year in which the state tax commission certifies an equivalent sales ratio for the
35 county of less than or equal to thirty-one and two-thirds percent pursuant to the
36 provisions of section 138.395, RSMo.

37 6. The provisions of subsections 2, 4, and 5 of this section shall expire on
38 December 31, 2009.

138.100. 1. The following rules shall be observed by such county boards of
2 equalization:

3 (1) They shall raise the valuation of all tracts or parcels of land and all tangible
4 personal property as in their opinion have been returned below their real value; but,
5 after the board has raised the valuation of such property, notice shall be given that said
6 valuation of such property has been increased and a hearing shall be granted; such
7 notice shall be in writing and shall be directed to the owner of the property or the person
8 controlling the same, at his last address as shown by the records in the assessor's office,
9 and shall describe the property and the value thereof as increased; such notice may be
10 by personal service or by mail and if the address of such person or persons is unknown,
11 notice may be given by publication in two newspapers published within the county; such
12 notice shall be served, mailed or published at least five days prior to the date on which
13 said hearing shall be held at which objections, if any, may be made against said

14 increased assessment;

15 (2) They shall reduce the valuation of such tracts or parcels of land or of any
16 tangible personal property which, in their opinion, has been returned above its true
17 value as compared with the average valuation of all the real and tangible personal
18 property of the county.

19 2. Such hearings shall end on the last Saturday of July of each year; provided,
20 that the estimated true value of personal property as shown on any itemized personal
21 property return shall not be conclusive on the assessor or prevent the assessor from
22 increasing such valuation. Provided further that said board of equalization [shall] **may**
23 meet thereafter at least once a month for the purpose of hearing allegations of erroneous
24 assessments, double assessments and clerical errors, and upon satisfactory proof thereof
25 shall correct such errors and certify the same to the county clerk and county collector.

26 3. The board of equalization in all counties with a charter form of government
27 shall provide the taxpayer with written findings of fact and a written basis for the
28 board's decision regarding any parcel of real property which is the subject of a hearing
29 before any board of equalization.

30 4. The provisions of subsection 3 of this section shall only apply in any county
31 with a charter form of government with more than one million inhabitants.

139.040. [Taxes may be paid in any acceptable medium of exchange. State
2 warrants shall be received in payment of state taxes. Jury certificates of the county
3 shall be received in payment of county taxes. Past due bonds or coupons of any county,
4 city, township, drainage district, levee district or school district shall be received in
5 payment of any tax levied for the payment of bonds or coupons of the same issue, but not
6 in payment of any tax levied for any other purpose. Any warrant, issued by any county
7 or city, when presented by the legal holder thereof, shall be received in payment of any
8 tax, license, assessment, fine, penalty or forfeiture existing against the holder and
9 accruing to the county or city issuing the warrant; but no such warrant shall be received
10 in payment of any tax unless it was issued during the year for which the tax was levied,
11 or there is an excess of revenue for the year in which the warrant was issued over and
12 above the expenses of the county or city for that year.] **A county or city collector, or
13 other collection authority charged with the duty of tax or license collection
14 is authorized but not obligated to accept cash, personal check, business
15 check, money order, credit card, or electronic transfers of funds for any tax
16 or license payable to the county. The collection authority may refuse to
17 accept any medium of exchange at the discretion of the collection
18 authority. Refusal by the collection authority to accept alternative means of**

19 **payment beyond those approved by the collection authority shall not relieve**
20 **an obligor of the obligor's tax or license obligation nor shall it delay the levy**
21 **of interest and penalty on any overdue unpaid tax or license obligation**
22 **pending submission of a form or payment approved by the collection**
23 **authority.**

139.055. Any county may accept payment by credit card or [automatic bank]
2 **electronic** transfers of funds for any tax **or license** payable to the county. A county
3 collector shall not be required to accept payment by credit card if the credit card **bank,**
4 **processor, or** issuer would charge the county a fee for such payment. However, a
5 county may accept payment by credit card and charge the person making such payment
6 by credit card a fee equal to the fee charged the county by the credit card **bank,**
7 **processor, or** issuer for such payment. **A county may accept payment by**
8 **electronic transfers of funds in payment of any tax or license and charge the**
9 **person making such payment a fee equal to the fee charged the county by the**
10 **bank, processor, or issuer of such electronic payment.**

139.120. 1. The collector **or collector-treasurer in a county having**
2 **township organization** shall diligently endeavor and use all lawful means to collect
3 all taxes which they are required to collect in their respective counties, and to that end
4 they shall have the power to seize and sell the goods and chattels of the person liable for
5 taxes, in the same manner as goods and chattels are or may be required to be seized and
6 sold under execution issued on judgments at law, and no property whatever shall be
7 exempt from seizure and sale for taxes due on lands or personal property; provided, that
8 no such seizure or sale for taxes shall be made until after the first day of October of each
9 year, and the collector **or collector-treasurer** shall not receive a credit for delinquent
10 taxes until he shall have made affidavit that he has been unable to find any personal
11 property out of which to make the taxes in each case so returned delinquent; but no such
12 seizure and sale of goods shall be made until the collector **or collector-treasurer** has
13 made demand for the payment of the tax, either in person or by deputy, to the party
14 liable to pay the same, or by leaving a written or printed notice at his place of abode for
15 that purpose, with some member of the family over fifteen years of age.

16 2. Such seizure may be made at any time after the first day of October, and
17 before said taxes become delinquent, or after they become delinquent; provided further,
18 that when any person owing personal tax removes from one county in this state to
19 another, it shall be the duty of the county collector, or [township collector] **collector-**
20 **treasurer** as the case may be, of the county from which such person shall move, to send
21 a tax bill to the sheriff of the county into which such person may be found, and on

22 receipt of the same by said sheriff, it shall be his duty to proceed to collect said tax bill
23 in like manner as provided by law for the collection of personal tax, for which he shall
24 be allowed the same compensation as provided by law in the collection of executions. It
25 shall be the duty of the sheriff in such case to make due return to the collector **or**
26 **collector-treasurer** of the county from whence said tax bill was issued, with the money
27 collected thereon.

139.350. Every [ex officio township collector] **collector-treasurer in a county**
2 **having a township organization**, upon receiving the tax book and warrant from the
3 county clerk, shall proceed in the following manner to collect the same; and he shall mail
4 to all resident taxpayers, at least fifteen days prior to delinquent date, a statement of
5 all real and tangible personal property taxes due and assessed on the current tax books
6 in the name of the taxpayers. [Collectors] **Collector-treasurers** shall also mail tax
7 receipts for all the taxes received by mail.

139.400. If the [township collector] **collector-treasurer in any county that**
2 **has adopted township organization** shall be unable to collect any taxes charged in
3 the tax list, by reason of the removal or insolvency of the person to whom such tax may
4 be charged, or on account of any error in the tax list, he shall deliver to the county
5 [treasurer] **clerk** his tax book, and shall [make out] **submit** and file with said
6 [treasurer] **clerk**, at the time of his settlement, a statement in writing, setting forth the
7 name of the person charged with such tax, the value of the property, and the amount of
8 tax so charged and the cause of the delinquency, and shall make oath before the county
9 clerk, or some associate circuit judge, that the facts stated in such statement are true
10 and correct, and that the sums mentioned therein remain unpaid, and that he used due
11 diligence to collect the same, which oath or affidavit shall be signed by the [township
12 collector] **collector-treasurer**; and upon filing said statement, the county [treasurer]
13 **clerk** shall allow the [township collector] **collector-treasurer** credit for the amount
14 of taxes therein stated, and shall apportion and credit the same on the several funds for
15 which such tax was charged; and when he makes settlement with the county commission,
16 such statement shall be a sufficient voucher to entitle him to credit for the amount
17 therein stated; but in no case shall any [township collector] **collector-treasurer**,
18 **county clerk**, or county treasurer, be entitled to abatement on the resident tax list
19 until the statement and affidavit aforesaid are filed as required by this chapter.

139.420. 1. The [township collector of each township] **collector-treasurer of**
2 **any county that has adopted township organization**, at the term of the county
3 commission to be held on the first Monday in March of each year, shall make a final
4 settlement of his accounts with the county commission for state, county, school and

5 township taxes; produce receipts from the proper officers for all school and township
6 taxes collected by him[, less his commission]; pay over to the county [treasurer and ex
7 officio collector] **treasury** all moneys remaining in his hands, collected by him on state
8 and county taxes; make his return of all delinquent or unpaid taxes, as required by law,
9 and make oath before the commission that he has exhausted all the remedies required
10 by law for the collection of such taxes.

11 2. On or before the twentieth day of March in each year, he shall make a final
12 settlement with the township board.

13 3. If any [township collector] **collector-treasurer** shall fail or refuse to make
14 the settlement required by this section, or shall fail or refuse to pay over the state and
15 county taxes, as provided in this section, the county commission shall attach him until
16 he shall make such settlement of his accounts or pay over the money found due from
17 him; and the commission shall cause the clerk thereof to notify the director of revenue
18 and the prosecuting attorney of the county at once of the failure of such [township
19 collector] **collector-treasurer** to settle his accounts, or pay over the money found due
20 from him, and the director of revenue and the prosecuting attorney shall proceed against
21 such collector in the manner provided in section 139.440, and such collector shall be
22 liable to the penalties provided in section 139.440.

139.430. 1. The [township collector] **collector-treasurer in any county that**
2 **has a township organization**, on or before the [fifth] **tenth** day of each month, shall
3 make and file in the office of the county clerk a statement showing the amount of taxes
4 collected by him for all purposes during the preceding month, which statement shall be
5 sworn to by such [township collector] **collector-treasurer** before the county clerk, or
6 some other officer authorized to administer oaths.

7 2. On or before the tenth day in each month, the [township collector, after
8 deducting his commissions,] **collector-treasurer** shall pay over to the county [treasurer
9 and ex officio collector] **treasury** all state and county taxes collected by him during the
10 preceding month, as shown by the statement required by this section, and take duplicate
11 receipts therefor, one of which he shall retain and the other he shall file with the county
12 clerk; and the county clerk shall charge the [treasurer] **collector-treasurer** with the
13 amounts so receipted for, to be accounted for at the annual settlement.

14 3. The [township collector] **collector-treasurer**, in like manner, on or before
15 the twentieth day of each month, shall pay over to the township trustee and ex officio
16 treasurer [after deducting his commission] all township taxes and funds of every kind
17 belonging to the township, collected by him during the preceding month, and take
18 duplicate receipts therefor, one of which he shall retain and the other he shall deposit

19 with the township clerk, who shall charge the township trustee and ex officio treasurer
20 with the amount so receipted.

21 [4. The township collector shall receive a commission of two and one-half percent
22 on the first forty thousand dollars collected; one percent on the next forty thousand
23 dollars collected; and three-fourths of one percent on the remainder of all moneys
24 collected by him.]

139.440. 1. If any [township collector] **collector-treasurer** shall fail or refuse
2 to file the statement required by section 139.430, or, having filed such statement, shall
3 neglect or refuse to pay over to the county [treasurer and ex officio collector] **treasury**
4 the state and county taxes collected by him **or her** during the preceding month, as
5 shown by such statement, the county clerk, immediately after such default, and not later
6 than the fifteenth day of the month in which such statement was or should have been
7 made, shall certify such fact to the director of revenue and the prosecuting attorney of
8 the county; and the director of revenue and the prosecuting attorney shall proceed
9 against such defaulting [township collector] **collector-treasurer** in the same manner
10 as is provided by section 139.270 for proceeding against defaulting county collectors [and
11 ex officio county collectors,] and the [township collector] **collector-treasurer** shall
12 [forfeit his commission] on all moneys collected and wrongfully withheld, [and otherwise]
13 be liable to all the penalties imposed by section 139.270.

14 2. The county clerk shall certify a copy of such monthly statement to the director
15 of revenue within the time prescribed for certifying the statements of the county
16 collectors and [ex officio collectors] **collector-treasurers**.

139.450. The [ex officio collector] **collector-treasurer** shall include in his
2 monthly statement all such sums collected for the preceding month [as may have been
3 paid to him by the township collectors up to the time of making his monthly statement,]
4 which have not been included in any previous statements, and shall include in his
5 annual settlement, as provided in this chapter and in the general revenue law, the whole
6 amount of taxes collected [by the several township collectors of his county] as shown by
7 the annual settlements [of the township collectors] with the county commission as
8 provided in section 139.420.

139.460. 1. The [township collector] **collector-treasurer** shall be required to
2 draw or procure a plat of each school district or fractional part thereof in his [township]
3 **county**, and shall keep a true and correct account of all school moneys collected by him
4 **or her** in each school district or fractional part thereof; and when said collector pays the
5 moneys so collected by him **or her** to the township treasurer **or school district**
6 **treasurer**, he **or she** shall state the amount collected from each school district or

7 fractional part thereof, and take duplicate receipts therefor, one of which he **or she** shall
8 retain, and file the other with the township clerk.

9 2. As soon as the school funds are apportioned, the township treasurer shall
10 apply to the county [treasurer] **collector-treasurer** for the school moneys belonging to
11 each school district or fractional part thereof, in his **or her** township, and the county
12 [treasurer] **collector-treasurer** shall pay over to him **or her** all of said school money,
13 taking duplicate receipts therefor, one of which he **or she** shall file with the township
14 clerk **and one of which shall be retained.**

15 3. The township treasurer shall safely keep such money until paid out upon the
16 order of the board of directors of the various school districts in his **or her** township.

17 4. When any school district is divided by township or county lines, the district
18 shall be considered in the township or county in which the schoolhouse is located, and
19 the township treasurer holding any money belonging to fractional parts of districts in
20 which no schoolhouse is located shall pay over all such money to the township treasurer
21 of the township in which the fractional part of the district having the schoolhouse is
22 located, taking duplicate receipts therefor, one of which shall be filed with the township
23 clerk, and the township treasurer shall settle annually with the township board on or
24 before the twentieth day of March in each year.

140.150. 1. All lands, lots, mineral rights, and royalty interests on which taxes
2 **or neighborhood improvement district special assessments** are delinquent and
3 unpaid are subject to sale to discharge the lien for the delinquent and unpaid taxes **or**
4 **special assessments** as provided for in this chapter on the fourth Monday in August
5 of each year.

6 2. No real property, lots, mineral rights, or royalty interests shall be sold for
7 state, county or city taxes **or special assessments** without judicial proceedings, unless
8 the notice of sale contains the names of all record owners thereof, or the names of all
9 owners appearing on the land tax book and all other information required by
10 law. Delinquent taxes **or unpaid special assessments**, penalty, interest and costs due
11 thereon may be paid to the county collector at any time before the property is sold
12 therefor.

13 3. The entry in the back tax book by the county clerk of the delinquent lands,
14 lots, mineral rights, and royalty interests constitutes a levy upon the delinquent lands,
15 lots, mineral rights, and royalty interests for the purpose of enforcing the lien of
16 delinquent and unpaid taxes **or special assessments as provided in section 67.469,**
17 **RSMo**, together with penalty, interest and costs.

165.071. 1. At least once in every month the county collector in all counties of

2 the first and second classes and the [township collector] **collector-treasurer** in
3 counties having township organization shall pay over to the treasurer of the school board
4 of all seven-director districts all moneys received and collected by him to which the board
5 is entitled and take duplicate receipts from the treasurer, one of which he shall file with
6 the secretary of the school board and the other he shall file in his settlement with the
7 county commission.

8 2. The county collector in counties of the third and fourth classes, except in
9 counties under township organization, shall pay over to the county treasurer at least
10 once in every month all moneys received and collected by him which are due each school
11 district and shall take duplicate receipts therefor, one of which he shall file in his
12 settlement with the county commission. The county treasurer in such counties shall pay
13 over to the treasurer of the school board of seven-director districts, at least once in every
14 month, all moneys so received by him to which the board is entitled. Upon payment he
15 shall take duplicate receipts from the treasurer of the school board, one of which he shall
16 file with the secretary of the school board, and the other he shall file in his settlement
17 with the county commission.

190.010. 1. An ambulance district may be created, incorporated and managed
2 as provided in sections 190.001 to 190.090 and may exercise the powers herein granted
3 or necessarily implied. **Notwithstanding the provisions of subsection 2 of section**
4 **190.015**, an ambulance district may include municipalities or territory not in
5 municipalities or both or territory in one or more counties; except, that the provisions
6 of sections 190.001 to 190.090 are not effective in counties having a population of more
7 than four hundred thousand inhabitants at the time the ambulance district is
8 formed. The territory contained within the corporate limits of an existing ambulance
9 district shall not be incorporated in another ambulance district. **The territory**
10 **contained within the corporate limits of an ambulance district shall not be**
11 **required to be contiguous, but shall be located within a five-mile radius of**
12 **other territory contained within the corporate limits of the ambulance**
13 **district.** Ambulance districts created and still operating before August 1, 1998, in
14 counties of less than four hundred thousand population are authorized to continue
15 operation subject to sections 190.001 to 190.090 if the population of the county within
16 the ambulance district exceeds four hundred thousand after August 1, 1998.

17 2. When an ambulance district is organized it shall be a body corporate and a
18 political subdivision of the state and shall be known as "..... Ambulance District",
19 and in that name may sue and be sued, levy and collect taxes within the limitations of
20 sections 190.001 to 190.090 and the constitution and issue bonds as provided in sections

21 190.001 to 190.090.

190.015. 1. Whenever the creation of an ambulance district is desired, a number
2 of voters residing in the proposed district equal to ten percent of the vote cast for
3 governor in the proposed district in the next preceding gubernatorial election may file
4 with the county clerk in which the territory or the greater part thereof is situated a
5 petition requesting the creation thereof. In case the proposed district [which shall be
6 contiguous] is situated in two or more counties, the petition shall be filed in the office
7 of the county clerk of the county in which the greater part of the area is situated, and
8 the commissioners of the county commission of the county shall set the petition for public
9 hearing. The petition shall set forth:

10 (1) A description of the territory to be embraced in the proposed district;

11 (2) The names of the municipalities located within the area;

12 (3) The name of the proposed district;

13 (4) The population of the district which shall not be less than two thousand
14 inhabitants;

15 (5) The assessed valuation of the area, which shall not be less than ten million
16 dollars; and

17 (6) A request that the question be submitted to the voters residing within the
18 limits of the proposed ambulance district whether they will establish an ambulance
19 district pursuant to the provisions of sections 190.001 to 190.090 to be known as
20 "..... Ambulance District" for the purpose of establishing and maintaining an
21 ambulance service.

22 **2. In any county with a charter form of government and with more than**
23 **one million inhabitants, fire protection districts created under chapter 321,**
24 **RSMo, may choose to create an ambulance district if the board of each**
25 **participating fire protection district, by a majority vote, approves the**
26 **formation of such a district and participating fire protection districts are**
27 **contiguous.**

190.090. 1. Two or more organized ambulance districts may consolidate into one
2 ambulance district[, if the territory of the consolidated district is contiguous,] by
3 following the procedures set forth in this section.

4 2. If the consolidation of existing ambulance districts is desired, a number of
5 voters residing in an existing ambulance district equal to ten percent of the vote cast for
6 governor in the existing district in the next preceding gubernatorial election may file
7 with the county clerk in which the territory or greater part of the proposed consolidated
8 district is situated a petition requesting the consolidation of two or more existing

9 ambulance districts.

10 3. The petition shall be in the following form:

11 We, the undersigned voters of the ambulance district do hereby petition that
12 existing ambulance districts be consolidated into one consolidated ambulance district.

13 4. An alternative procedure of consolidation may be followed, if the board of
14 directors of the existing ambulance districts pass a resolution in the following form:

15 Be it resolved by the board of directors of the ambulance district that the
16 ambulance districts be consolidated into one consolidated ambulance district.

17 5. Upon the filing of a petition, or a resolution, with the county clerk from each
18 of the ambulance districts proposed to be consolidated, the county clerk shall present the
19 petition or resolution to the commissioners of the county commission having jurisdiction
20 who shall thereupon order the submission of the question to the voters of the
21 districts. The filing of each of the petitions in the ambulance districts shall have
22 occurred within a continuous twelve-month period.

23 6. The notice shall set forth the names of the existing ambulance districts to be
24 included in the consolidated district.

25 7. The question shall be submitted in substantially the following form:

26 Shall the existing ambulance districts be consolidated into one ambulance
27 district?

28 8. If the county commission having jurisdiction finds that the question to
29 consolidate the districts received a majority of the votes cast, the commission shall make
30 and enter its order declaring that the proposition passed.

31 9. Within thirty days after the district has been declared consolidated, the county
32 commission shall divide the district into six election districts and shall order an election
33 to be held and conducted as provided in section 190.050 for the election of directors.

34 10. Within thirty days after the election of the initial board of directors of the
35 district, the directors shall meet and the time and place of the first meeting of the board
36 shall be designated by the county commission. At the first meeting the newly elected
37 board of directors shall choose a name for the consolidated district and shall notify the
38 clerk of the county commission of each county within which the consolidated district is
39 located of the name of the consolidated district.

40 11. On the thirtieth day following the election of the board of directors, the
41 existing ambulance districts shall cease to exist and the consolidated district shall
42 assume all of the powers and duties exercised by those districts. All assets and
43 obligations of the existing ambulance districts shall become assets and obligations of the
44 consolidated district.

190.292. 1. In lieu of the tax levy authorized under section 190.305 for emergency telephone services, the county commission of any county may impose a county sales tax for the provision of central dispatching of fire protection, including law enforcement agencies, emergency ambulance service or any other emergency services, including emergency telephone services, which shall be collectively referred to herein as "emergency services", and which may also include the purchase and maintenance of communications and emergency equipment, including the operational costs associated therein, in accordance with the provisions of this section.

2. Such county commission may, by a majority vote of its members, submit to the voters of the county, at a public election, a proposal to authorize the county commission to impose a tax under the provisions of this section. If the residents of the county present a petition signed by a number of residents equal to ten percent of those in the county who voted in the most recent gubernatorial election, then the commission shall submit such a proposal to the voters of the county.

3. The ballot of submission shall be in substantially the following form:

Shall the county of (insert name of county) impose a county sales tax of (insert rate of percent) percent for the purpose of providing central dispatching of fire protection, emergency ambulance service, including emergency telephone services, and other emergency services?

☐ YES

☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance shall be in effect as provided herein. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the county commission shall have no power to impose the tax authorized by this section unless and until the county commission shall again have submitted another proposal to authorize the county commission to impose the tax under the provisions of this section, and such proposal is approved by a majority of the qualified voters voting thereon.

4. The sales tax may be imposed at a rate not to exceed one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any county adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525, RSMo. The sales tax shall not be collected prior to thirty-six months before operation of the central dispatching of emergency services.

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

6. Any tax imposed pursuant to section 190.305 shall terminate at the end of the

37 tax year in which the tax imposed pursuant to this section for emergency services is
38 certified by the board to be fully operational. Any revenues collected from the tax
39 authorized under section 190.305 shall be credited for the purposes for which they were
40 intended.

41 7. At least once each calendar year, the board, as established by subsection 11
42 of this section, shall establish a tax rate, not to exceed the amount authorized, that
43 together with any surplus revenues carried forward will produce sufficient revenues to
44 fund the expenditures authorized by sections 190.290 to 190.296. Amounts collected in
45 excess of that necessary within a given year shall be carried forward to subsequent
46 years. The board shall make its determination of such tax rate each year no later than
47 September first and shall fix the new rate which shall be collected as provided in
48 sections 190.290 to 190.296. Immediately upon making its determination and fixing the
49 rate, the board shall publish in its minutes the new rate, and it shall notify every
50 retailer by mail of the new rate.

51 8. Immediately upon the affirmative vote of voters of such a county on the ballot
52 proposal to establish a county sales tax pursuant to the provisions of this section, the
53 county commission shall appoint the initial members of a board to administer the funds
54 and oversee the provision of emergency services in the county. Beginning with the
55 general election in 1994, all board members shall be elected according to this section and
56 other applicable laws of this state. At the time of the appointment of the initial
57 members of the board, the commission shall relinquish and no longer exercise the duties
58 prescribed in this chapter with regard to the provision of emergency services and such
59 duties shall be exercised by the board.

60 9. The initial board shall consist of seven members appointed without regard to
61 political affiliation, three of whom shall be selected from, and who shall represent, the
62 fire protection districts, ambulance districts, sheriff's department, municipalities, and
63 any other emergency services. Four of the members of the board shall not be selected
64 from or represent the fire protection districts, ambulance districts, sheriff's department,
65 municipalities, or any other emergency services. Any individual serving on the board on
66 August 28, 2004, may continue to serve and seek reelection or reappointment to the
67 board, notwithstanding any provisions of this subsection. This initial board shall serve
68 until its successor board is duly elected and installed in office. The commission shall
69 ensure geographic representation of the county by appointing no more than four
70 members from each district of the county commission.

71 10. Beginning in 1994, three members shall be elected from each district of the
72 county commission and one member shall be elected at large. The members of the board

73 shall annually elect, from among their number, the chairman of the board. Of those first
74 elected, four members from districts of the county commission shall be elected for terms
75 of two years and two members from districts of the county commission and the member
76 at large shall be elected for terms of four years. In 1996, and thereafter, all terms of
77 office shall be four years. **The election of the board members shall be conducted**
78 **at the first municipal election held in a calendar year.**

79 11. When the board is organized, it shall be a body corporate and a political
80 subdivision of the state and shall be known as the "..... Emergency Services Board".

81 12. This section shall only apply to any county of the third classification without
82 a township form of government and with more than twenty-four thousand five hundred
83 but less than twenty-four thousand six hundred inhabitants.

190.335. 1. In lieu of the tax levy authorized under section 190.305 for
2 emergency telephone services, the county commission of any county may impose a county
3 sales tax for the provision of central dispatching of fire protection, including law
4 enforcement agencies, emergency ambulance service or any other emergency services,
5 including emergency telephone services, which shall be collectively referred to herein as
6 "emergency services", and which may also include the purchase and maintenance of
7 communications and emergency equipment, including the operational costs associated
8 therein, in accordance with the provisions of this section.

9 2. Such county commission may, by a majority vote of its members, submit to the
10 voters of the county, at a public election, a proposal to authorize the county commission
11 to impose a tax under the provisions of this section. If the residents of the county
12 present a petition signed by a number of residents equal to ten percent of those in the
13 county who voted in the most recent gubernatorial election, then the commission shall
14 submit such a proposal to the voters of the county.

15 3. The ballot of submission shall be in substantially the following form:

16 Shall the county of (insert name of county) impose a county
17 sales tax of (insert rate of percent) percent for the purpose of providing central
18 dispatching of fire protection, emergency ambulance service, including emergency
19 telephone services, and other emergency services?

20 ☐ YES ☐ NO

21 If a majority of the votes cast on the proposal by the qualified voters voting thereon are
22 in favor of the proposal, then the ordinance shall be in effect as provided herein. If a
23 majority of the votes cast by the qualified voters voting are opposed to the proposal, then
24 the county commission shall have no power to impose the tax authorized by this section
25 unless and until the county commission shall again have submitted another proposal to

26 authorize the county commission to impose the tax under the provisions of this section,
27 and such proposal is approved by a majority of the qualified voters voting thereon.

28 4. The sales tax may be imposed at a rate not to exceed one percent on the
29 receipts from the sale at retail of all tangible personal property or taxable services at
30 retail within any county adopting such tax, if such property and services are subject to
31 taxation by the state of Missouri under the provisions of sections 144.010 to 144.525,
32 RSMo. The sales tax shall not be collected prior to thirty-six months before operation
33 of the central dispatching of emergency services.

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

36 6. Any tax imposed pursuant to section 190.305 shall terminate at the end of the
37 tax year in which the tax imposed pursuant to this section for emergency services is
38 certified by the board to be fully operational. Any revenues collected from the tax
39 authorized under section 190.305 shall be credited for the purposes for which they were
40 intended.

41 7. At least once each calendar year, the governing body shall establish a tax rate,
42 not to exceed the amount authorized, that together with any surplus revenues carried
43 forward will produce sufficient revenues to fund the expenditures authorized by this
44 act. Amounts collected in excess of that necessary within a given year shall be carried
45 forward to subsequent years. The governing body shall make its determination of such
46 tax rate each year no later than September first and shall fix the new rate which shall
47 be collected as provided in this act. Immediately upon making its determination and
48 fixing the rate, the governing body shall publish in its minutes the new rate, and it shall
49 notify every retailer by mail of the new rate.

50 8. Immediately upon the affirmative vote of voters of such a county on the ballot
51 proposal to establish a county sales tax pursuant to the provisions of this section, the
52 county commission shall appoint the initial members of a board to administer the funds
53 and oversee the provision of emergency services in the county. Beginning with the
54 general election in 1994, all board members shall be elected according to this section and
55 other applicable laws of this state. At the time of the appointment of the initial
56 members of the board, the commission shall relinquish and no longer exercise the duties
57 prescribed in this chapter with regard to the provision of emergency services and such
58 duties shall be exercised by the board.

59 9. The initial board shall consist of seven members appointed without regard to
60 political affiliation, who shall be selected from, and who shall represent, the fire
61 protection districts, ambulance districts, sheriff's department, municipalities, any other

62 emergency services and the general public. This initial board shall serve until its
63 successor board is duly elected and installed in office. The commission shall ensure
64 geographic representation of the county by appointing no more than four members from
65 each district of the county commission.

66 10. Beginning in 1994, three members shall be elected from each district of the
67 county commission and one member shall be elected at large, such member to be the
68 chairman of the board. Of those first elected, four members from districts of the county
69 commission shall be elected for terms of two years and two members from districts of the
70 county commission and the member at large shall be elected for terms of four years. In
71 1996, and thereafter, all terms of office shall be four years.

72 11. **Notwithstanding the provisions of subsections 8 to 10 of this section**
73 **to the contrary, in any county of the first classification with more than two**
74 **hundred forty thousand three hundred but fewer than two hundred forty**
75 **thousand four hundred inhabitants, any emergency telephone service 911**
76 **board appointed by the county under section 190.309 which is in existence on**
77 **the date the voters approve a sales tax under this section shall continue to**
78 **exist and shall have the powers set forth under section 190.339.**

198.345. **Nothing in sections 198.200 to 198.350 shall prohibit a nursing**
2 **home district from establishing and maintaining assisted living facilities in**
3 **any county of the third classification without a township form of government**
4 **and with more than twenty-eight thousand two hundred but fewer than**
5 **twenty-eight thousand three hundred inhabitants or any county of the third**
6 **classification without a township form of government and with more than**
7 **nine thousand five hundred fifty but fewer than nine thousand six hundred**
8 **fifty inhabitants. For purposes of this section, "assisted living facility" shall**
9 **mean any premises developed as a social model environment which is utilized**
10 **by its owner, operator, or manager to provide no fewer services than**
11 **accommodation, board, and meals to three or more residents who are not**
12 **related within the fourth degree of consanguinity or affinity to the owner,**
13 **operator, or manager of the facility, and who are not in need of skilled health**
14 **care in a medical model environment.**

205.010. Any county, subject to the provisions of the Constitution of the state of
2 Missouri, may establish, maintain, manage and operate a public health center in the
3 following manner: Whenever the county commission shall be presented with a petition
4 signed by at least ten percent or more of the voters of the county, as determined by the
5 number of votes cast for governor at the preceding general election, asking that an

6 annual tax not in excess of forty cents on each one hundred dollars of the assessed
 7 valuation of property in the county, be levied for the establishment, maintenance,
 8 management and operation of a county health center and the maintenance of the
 9 personnel required for operation of the health center, **or by majority vote of the**
 10 **county commission in any county of the first classification with more than**
 11 **eighty-two thousand but fewer than eighty-two thousand one hundred**
 12 **inhabitants, or by majority vote of the county commission in any county of**
 13 **the third classification without a township form of government and with more**
 14 **than sixteen thousand six hundred but fewer than sixteen thousand seven**
 15 **hundred inhabitants**, the county commission shall submit the question to the voters
 16 of the county at an election.

210.860. 1. The governing body of any county or city not within a county may,
 2 after voter approval pursuant to this section, levy a tax not to exceed twenty-five cents
 3 on each one hundred dollars of assessed valuation on taxable property in the county for
 4 the purpose of providing counseling, family support, and temporary residential services
 5 to persons eighteen years of age or less **and those services described in section**
 6 **210.861**. The question shall be submitted to the qualified voters of the county or city
 7 not within a county at a county or state general, primary or special election upon the
 8 motion of the governing body of the county or city not within a county or upon the
 9 petition of eight percent of the qualified voters of the county determined on the basis of
 10 the number of votes cast for governor in such county or city not within a county at the
 11 last gubernatorial election held prior to the filing of the petition. The election officials
 12 of the county or city not within a county shall give legal notice as provided in chapter
 13 115, RSMo. The question shall be submitted in substantially the following form:

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

20 ☐ YES ☐ NO

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

26 county and a majority of such voters are in favor of such a tax, and not otherwise.

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

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

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

30 funds generated pursuant to section 210.860 or section 67.1775, RSMo, in a manner
31 consistent with this section.

32 3. The board may contract with public or not-for-profit agencies licensed or
33 certified where appropriate to provide qualified services and may place conditions on the
34 use of such funds. The board shall reserve the right to audit the expenditure of any and
35 all funds. The board and any agency with which the board contracts may establish
36 eligibility standards for the use of such funds and the receipt of services. No member
37 of the board shall serve on the governing body, have any financial interest in, or be
38 employed by any agency which is a recipient of funds generated pursuant to section
39 210.860 or section 67.1775, RSMo.

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

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

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

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

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

231.444. 1. In addition to other levies authorized by law, the governing body of
2 any county of the third classification without a township form of government having a
3 population in excess of four thousand two hundred and less than six thousand according
4 to the most recent decennial census **or any county of the third classification**
5 **without a township form of government and with more than two thousand**
6 **three hundred but fewer than two thousand four hundred inhabitants** may by
7 ordinance levy and impose a tax pursuant to this section which shall not exceed the rate
8 of twenty-five cents on each acre of real property in the county which is classified as
9 agricultural and horticultural property pursuant to section 137.016, RSMo.

10 2. The proceeds of the tax authorized pursuant to this section shall be collected
11 by the county collector and remitted to the county treasurer who shall deposit such

12 proceeds in a special fund to be known as the "Special Road Rock Fund". All moneys in
13 the special road rock fund shall be appropriated by the county governing body for the
14 sole purpose of purchasing road rock to be placed on county roads within the boundaries
15 of the county.

16 3. The ordinance levying and imposing a tax pursuant to subsection 1 of this
17 section shall not be effective unless the county governing body submits to the qualified
18 voters of the county a proposal to authorize the county governing body to levy and
19 impose the tax at an election permitted pursuant to section 115.123, RSMo. The ballot
20 of submission proposing the tax shall be in substantially the following form:

21 Shall the county of (county's name) be authorized to levy and impose a tax
22 on all real property in the county which is classified as agricultural or horticultural
23 property at a rate not to exceed (rate of tax) cents per acre with all the proceeds
24 of the tax to be placed in the "Special Road Rock Fund" and used solely for the purpose
25 of purchasing road rock to be placed on county roads within the boundaries of the
26 county?

27 ☐ YES ☐ NO

28 4. If a majority of the qualified voters of the county voting on the proposal vote
29 "YES", then the governing body of the county may by ordinance levy and impose the tax
30 authorized by this section in an amount not to exceed the rate proposed in the ballot of
31 submission. If a majority of the qualified voters of the county voting on the proposal vote
32 "NO", then the governing body of the county shall not levy and impose such tax. Nothing
33 in this section shall prohibit a rejected proposal from being resubmitted to the qualified
34 voters of the county at an election permitted pursuant to section 115.123, RSMo.

242.560. 1. In counties where the provisions of chapter 65, RSMo, are, or may
2 hereafter be in force, the secretary of the board of supervisors shall extend all drainage
3 taxes under the provisions of sections 242.010 to 242.690 on separate tax books for the
4 respective townships in which such lands are situate, and such tax books shall be
5 certified to the [township collectors of such townships] **collector-treasurer** at the same
6 time and in the same manner as provided for county collectors.

7 2. Such taxes shall be collected by such [township collectors] **collector-**
8 **treasurer** at the same time and in the same manner as state and county taxes are
9 collected, and each [township collector] **collector-treasurer** shall give bond, have the
10 same authority to collect such taxes, receive the same compensation therefor and pay
11 over such taxes to the secretary of board of supervisors, as provided for county collectors
12 under said sections, and shall be subject to the same penalties and liabilities. Such
13 [township collectors] **collector-treasurer** shall make due return of such tax books

14 under oath in the same manner as required of county collectors.

15 3. The delinquent drainage taxes shall be certified by the secretary of the board
16 of supervisors to the county [treasurer as ex officio collector] **collector-treasurer** of
17 delinquent taxes, who shall collect such delinquent drainage taxes at the same time and
18 in the same manner as is herein provided for the collection of the delinquent drainage
19 taxes in counties not under the provisions of chapter 65, RSMo. The said [treasurer as
20 ex officio collector] **collector-treasurer** of delinquent taxes shall give bond, have the
21 same authority to collect such taxes, receive the same compensation therefor and pay
22 over the said taxes to the treasurer of the drainage district as is provided for county
23 collectors under sections 242.010 to 242.690, and shall be subject to the same penalties
24 and liabilities.

25 4. All township drainage tax books, and the return of the collectors of such books,
26 shall be taken as prima facie evidence in all courts of all matters therein contained, and
27 that the delinquent tax shown in such books was properly levied and extended against
28 such lands and remains unpaid. The lien of such tax shall be enforced and suits to
29 collect such delinquent tax shall be instituted and prosecuted in the same manner
30 provided by said sections, except such suits shall be instituted by the drainage district
31 on tax bills duly made out and certified by the county [treasurer as ex officio collector]
32 **collector-treasurer** of delinquent taxes.

245.205. 1. In counties where the provisions of chapter 65, RSMo, are or may
2 hereafter be in force, the secretary of the board of supervisors shall extend all levee taxes
3 under the provisions of sections 245.010 to 245.280 on separate tax books for the
4 respective townships in which such lands are situate, and such tax books shall be
5 certified to the [township collectors of such townships] **collector-treasurers** at the
6 same time and in the same manner as provided for county collectors. Such taxes shall
7 be collected by such [township collectors] **collector-treasurers** at the same time and
8 in the same manner, as state and county taxes are collected, and each [township
9 collector] **collector-treasurer** shall give bond, have the same authority to collect such
10 taxes, receive the same compensation therefor and pay over such taxes to the secretary
11 of board of supervisors, as provided for county collectors under sections 245.010 to
12 245.280 and shall be subject to the same penalties and liabilities. Such [township
13 collectors] **collector-treasurers** shall make due return of such tax books under oath
14 in the same manner as required of county collectors.

15 2. The delinquent levee taxes shall be certified by the secretary of the board of
16 supervisors to the county [treasurer as ex officio collector] **collector-treasurer** of
17 delinquent taxes, who shall collect such delinquent levee taxes at the same time and in

18 the same manner as is herein provided for the collection of the delinquent levee taxes
19 in counties not under the provisions of chapter 65, RSMo. The said [treasurer as ex
20 officio collector] **collector-treasurer** of delinquent levee taxes shall give bond, have the
21 same authority to collect such taxes, receive the same compensation therefor, and pay
22 over the said taxes to the treasurer of the levee district as is provided for county
23 collectors under sections 245.010 to 245.280, and shall be subject to the same penalties
24 and liabilities.

25 3. All township levee tax books, and the return of the collectors of such books,
26 shall be taken as prima facie evidence in all courts of all matters therein contained, and
27 that the delinquent tax shown in such books was properly levied and extended against
28 such lands and remains unpaid. The lien of such tax shall be enforced and suits to
29 collect such delinquent tax shall be instituted and prosecuted in the same manner
30 provided by sections 245.010 to 245.280, except such suits shall be instituted by the levee
31 district on tax bills duly made out and certified by the county [treasurer as ex officio
32 collector] **collector-treasurer** of delinquent taxes.

247.060. 1. The management of the business and affairs of the district is hereby
2 vested in a board of directors, who shall have all the powers conferred upon the district
3 except as herein otherwise provided, who shall serve without pay. It shall be composed
4 of five members, each of whom shall be a voter of the district and shall have resided in
5 said district one whole year immediately prior to his election. A member shall be at
6 least twenty-five years of age and shall not be delinquent in the payment of taxes at the
7 time of his election. Except as provided in subsection 2 of this section, the term of office
8 of a member of the board shall be three years. The remaining members of the board
9 shall appoint a qualified person to fill any vacancy on the board. If no qualified person
10 who lives in the subdistrict for which there is a vacancy is willing to serve on the board,
11 the board may appoint an otherwise qualified person, who lives in the district but not
12 in the subdistrict in which the vacancy exists to fill such vacancy.

13 2. The initial members of the board shall be appointed by the circuit court and
14 one shall serve until the immediately following first Tuesday after the first Monday in
15 June, two shall serve until the first Tuesday after the first Monday in June on the
16 second year following their appointment and the remaining appointees shall serve until
17 the first Tuesday after the first Monday in June on the third year following their
18 appointment. On the expiration of such terms and on the expiration of any subsequent
19 term, elections shall be held as otherwise provided by law, and such elections [may]
20 **shall** be held in April pursuant to section 247.180.

247.180. 1. Regular elections and elections held for the purposes of section

2 247.130 shall be called annually by the board of directors [on the first Tuesday after the
3 first Monday in June or] on the first Tuesday after the first Monday in April. Such
4 elections shall be conducted by the appropriate election authority pursuant to chapter
5 115, RSMo.

6 2. Notwithstanding any other provision of law, if there is only one candidate for
7 the post of director of any given subdistrict, then no election shall be held, and the
8 candidate or candidates shall assume the responsibilities of their offices at the same
9 time and in the same manner as if elected. If there is no candidate for the post of any
10 given subdistrict, then no election shall be held for that post and it shall be considered
11 vacant, to be filled pursuant to the provisions of section 247.060.

250.140. 1. Sewerage services, **water services**, or water and sewerage services
2 combined, **except for water services provided by a city not within a county**,
3 shall be deemed to be furnished to both the occupant and owner of the premises receiving
4 such service and, **except as otherwise provided in subsection 2 of this section**,
5 the city, town [or], village or sewer district **or water supply district organized and**
6 **incorporated under chapter 247, RSMo**, rendering such services shall have power
7 to sue the occupant or owner, or both, of such real estate in a civil action to recover any
8 sums due for such services **less any deposit that is held by the city, town, village,**
9 **or sewer district or water supply district organized and incorporated under**
10 **chapter 247, RSMo, for such services**, plus a reasonable attorney's fee to be fixed
11 by the court.

12 2. [If the occupant of the premises receives the billing,] **When the occupant is**
13 **delinquent in payment for thirty days, the city, town, village, sewer district,**
14 **or water supply district shall make a good faith effort to notify the owner of**
15 **the premises receiving such service of the delinquency and the amount**
16 **thereof. Notwithstanding any other provision of this section to the contrary,**
17 **when an occupant is delinquent more than ninety days, the owner shall not**
18 **be liable for sums due for more than ninety days of service.** Any notice of
19 termination of service shall be sent to both the occupant and owner of the premises
20 receiving such service[, if such owner has requested in writing to receive any notice of
21 termination and has provided the entity rendering such service with the owner's
22 business addresses]. **The provisions of this subsection shall become effective on**
23 **February 1, 2006.**

24 3. **The provisions of this section shall apply only to residences that**
25 **have their own private water and sewer lines. In instances where several**
26 **residences share a common water or sewer line the owner of the real property**

27 **upon which the residences sit shall be liable for water and sewer expenses.**

28 **4. Notwithstanding any other provision of law to the contrary, any**
29 **water provider who terminates service due to delinquency of payment by a**
30 **consumer shall not be liable for any civil or criminal damages.**

263.245. 1. All owners of land in any county with a township form of
2 government, located north of the Missouri River and having no portion of the county
3 located east of U.S. Highway 63, **located in any county of the third classification**
4 **without a township form of government and with more than four thousand**
5 **one hundred but fewer than four thousand two hundred inhabitants, or**
6 **located in any county of the third classification without a township form of**
7 **government and with more than two thousand three hundred but fewer than**
8 **two thousand four hundred inhabitants** shall control all brush growing on such
9 owner's property that is designated as the county right-of-way or county maintenance
10 easement part of such owner's property and which is adjacent to any county road. Such
11 brush shall be cut, burned or otherwise destroyed as often as necessary in order to keep
12 such lands accessible for purposes of maintenance and safety of the county road.

13 2. The county commission, either upon its own motion or upon receipt of a
14 written notice requesting the action from any residents of the county in which the county
15 road bordering the lands in question is located or upon written request of any person
16 regularly using the county road, may control such brush so as to allow easy access to the
17 land described in subsection 1 of this section, and for that purpose the county
18 commission, or its agents, servants, or employees shall have authority to enter on such
19 lands without being liable to an action of trespass therefor, and shall keep an accurate
20 account of the expenses incurred in eradicating the brush, and shall verify such
21 statement under seal of the county commission, and transmit the same to the officer
22 whose duty it is or may be to extend state and county taxes on tax books or bills against
23 real estate. Such officer shall extend the aggregate expenses so charged against each
24 tract of land as a special tax, which shall then become a lien on such lands, and be
25 collected as state and county taxes are collected by law and paid to the county
26 commission and credited to the county control fund.

27 3. Before proceeding to control brush as provided in this section, the county
28 commission of the county in which the land is located shall notify the owner of the land
29 of the requirements of this law by certified mail, return receipt requested, from a list
30 supplied by the officer who prepares the tax list, and shall allow the owner of the land
31 thirty days from acknowledgment date of return receipt, or date of refusal of acceptance
32 of delivery as the case may be, to eradicate all such brush growing on land designated

33 as the county right-of-way or county maintenance easement part of such owner's land
34 and which is adjacent to the county road. In the event that the property owner cannot
35 be located by certified mail, notice shall be placed in a newspaper of general circulation
36 in the county in which the land is located at least thirty days before the county
37 commission removes the brush pursuant to subsection 2 of this section. Such property
38 owner shall be granted an automatic thirty-day extension due to hardship by notifying
39 the county commission that such owner cannot comply with the requirements of this
40 section, due to hardship, within the first thirty-day period. The property owner may be
41 granted a second extension by a majority vote of the county commission. There shall be
42 no further extensions. For the purposes of this subsection, "hardship" may be financial,
43 physical or any other condition that the county commission deems to be a valid reason
44 to allow an extension of time to comply with the requirements of this section.

45 4. County commissions shall not withhold rock, which is provided from funds
46 from the county aid road trust fund, for maintaining county roads due to the abutting
47 property owner's refusal to remove brush located on land designated as the county
48 right-of-way or county maintenance easement part of such owner's land. County
49 commissions shall use such rock on the county roads, even though the brush is not
50 removed, or county commissions may resort to the procedures in this section to remove
51 the brush.

278.240. 1. The board of soil and water conservation district supervisors of the
2 soil and water conservation district in which the watershed district is formed shall act
3 in an advisory capacity to the watershed district board. When a watershed district lies
4 in more than one soil and water conservation district, the combined boards of soil and
5 water conservation district supervisors shall act in an advisory capacity to the watershed
6 district board.

7 2. Five landowners [living] within the watershed district shall be elected to serve
8 as trustees of the watershed district. The trustees shall be elected by a vote of
9 landowners participating in the referendum for the establishment of the watershed
10 district, but the date of the election shall not fall upon the date of any regular political
11 election held in the county. The ballot submitting the proposition to form the watershed
12 district shall be so worded as to clearly state that a tax, not to exceed forty cents on one
13 hundred dollars valuation of all real estate within the watershed district, may be
14 authorized if the watershed district is formed. In watershed districts formed after
15 September 28, 1977, two trustees shall be elected for a term of six years, two shall be
16 elected for a term of four years, and one shall be elected for a term of two years. Their
17 successors shall be elected for terms of six years. In any district in existence on

18 September 28, 1977, the three trustees holding office shall continue as trustees. At the
19 next scheduled election within the watershed district, two additional trustees shall be
20 elected. One of the additional trustees shall be elected for a term of four years and one
21 shall be elected for a term of six years. Each successor shall be elected for a term of six
22 years. In case of the death, loss of landowner standing within the watershed district, or
23 resignation from office of any elected watershed district trustee, his or her successor to
24 the unexpired term shall be appointed by the trustees of that watershed district. A
25 trustee may succeed himself or herself by reelection in this office. The trustees shall
26 elect one of their members as chairman and one of their members as secretary to serve
27 for terms of two years.

28 3. The trustees shall act in all matters pertaining to the watershed district,
29 except those concerning formation, consolidation, expansion or disestablishment of the
30 watershed district. It shall be the responsibility of the secretary of the trustees to see
31 that each soil and water district board included in the watershed district is provided a
32 copy of the minutes of each meeting held by the trustees. The trustees shall be
33 reimbursed for expenses incurred relating to the business of the watershed district.

301.025. 1. No state registration license to operate any motor vehicle in this
2 state shall be issued unless the application for license of a motor vehicle or trailer is
3 accompanied by a tax receipt for the tax year which immediately precedes the year in
4 which the vehicle's or trailer's registration is due and which reflects that all taxes,
5 including delinquent taxes from prior years, have been paid, or a statement certified by
6 the county or township collector of the county or township in which the applicant's
7 property was assessed showing that the state and county tangible personal property
8 taxes for such previous tax year and all delinquent taxes due have been paid by the
9 applicant, **or a statement certified by the county or township collector for such**
10 **previous year** that no such taxes were **assessed or due and the applicant has no**
11 **unpaid taxes on the collector's tax roll for any subsequent year** or, if the
12 applicant is not a resident of this state and serving in the armed forces of the United
13 States, the application is accompanied by a leave and earnings statement from such
14 person verifying such status or, if the applicant is an organization described pursuant
15 to subdivision (5) of section 137.100, RSMo, or subsection 1 of section 137.101, RSMo, the
16 application is accompanied by a document, in a form approved by the director, verifying
17 that the organization is registered with the department of revenue or is determined by
18 the internal revenue service to be a tax-exempt entity. If the director of the department
19 of revenue has been notified by the assessor pursuant to subsection 2 of section 137.101,
20 RSMo, that the applicant's personal property is not tax exempt, then the organization's

21 application shall be accompanied by a statement certified by the county or township
22 collector of the county or township in which the organization's property was assessed
23 showing that the state and county tangible personal property taxes for such previous tax
24 year and all delinquent taxes due have been paid by the organization. In the event the
25 registration is a renewal of a registration made two or three years previously, the
26 application shall be accompanied by proof that taxes were not due or have been paid for
27 the two or three years which immediately precede the year in which the motor vehicle's
28 or trailer's registration is due. The county or township collector shall not be required
29 to issue a receipt **or certified statement that taxes were not assessed or due** for
30 the immediately preceding tax year until all personal property taxes, including all
31 **current and** delinquent taxes [currently due], are paid. If the applicant was a resident
32 of another county of this state in the applicable preceding years, he or she must submit
33 to the collector in the county or township of residence proof that the personal property
34 tax was paid in the applicable tax years. Every county and township collector shall give
35 each person a tax receipt or a certified statement of tangible personal property taxes
36 paid. The receipt issued by the county collector in any county of the first classification
37 with a charter form of government which contains part of a city with a population of at
38 least three hundred fifty thousand inhabitants which is located in more than one county,
39 any county of the first classification without a charter form of government with a
40 population of at least one hundred fifty thousand inhabitants which contains part of a
41 city with a population of at least three hundred fifty thousand inhabitants which is
42 located in more than one county and any county of the first classification without a
43 charter form of government with a population of at least one hundred ten thousand but
44 less than one hundred fifty thousand inhabitants shall be determined null and void if
45 the person paying tangible personal property taxes issues or passes a check or other
46 similar sight order which is returned to the collector because the account upon which the
47 check or order was drawn was closed or did not have sufficient funds at the time of
48 presentation for payment by the collector to meet the face amount of the check or
49 order. The collector may assess and collect in addition to any other penalty or interest
50 that may be owed, a penalty of ten dollars or five percent of the total amount of the
51 returned check or order whichever amount is greater to be deposited in the county
52 general revenue fund, but in no event shall such penalty imposed exceed one hundred
53 dollars. The collector may refuse to accept any check or other similar sight order in
54 payment of any tax currently owed plus penalty or interest from a person who previously
55 attempted to pay such amount with a check or order that was returned to the collector
56 unless the remittance is in the form of a cashier's check, certified check or money order.

57 a person does not comply with the provisions of this section, a tax receipt issued
58 pursuant to this section is null and void and no state registration license shall be issued
59 or renewed. Where no such taxes are due each such collector shall, upon request, certify
60 such fact and transmit such statement to the person making the request. Each receipt
61 or statement shall describe by type the total number of motor vehicles on which personal
62 property taxes were paid, and no renewal of any state registration license shall be issued
63 to any person for a number greater than that shown on his or her tax receipt or
64 statement except for a vehicle which was purchased without another vehicle being traded
65 therefor, or for a vehicle previously registered in another state, provided the application
66 for title or other evidence shows that the date the vehicle was purchased or was first
67 registered in this state was such that no personal property tax was owed on such vehicle
68 as of the date of the last tax receipt or certified statement prior to the renewal. The
69 director of revenue shall make necessary rules and regulations for the enforcement of
70 this section, and shall design all necessary forms. If electronic data is not available,
71 residents of counties with a township form of government and with township collectors
72 shall present personal property tax receipts which have been paid for the preceding two
73 years when registering under this section.

74 2. Every county collector in counties with a population of over six hundred
75 thousand and less than nine hundred thousand shall give priority to issuing tax receipts
76 or certified statements pursuant to this section for any person whose motor vehicle
77 registration expires in January. Such collector shall send tax receipts or certified
78 statements for personal property taxes for the previous year within three days to any
79 person who pays the person's personal property tax in person, and within twenty
80 working days, if the payment is made by mail. Any person wishing to have priority
81 pursuant to this subsection shall notify the collector at the time of payment of the
82 property taxes that a motor vehicle registration expires in January. Any person
83 purchasing a new vehicle in December and licensing such vehicle in January of the
84 following year may use the personal property tax receipt of the prior year as proof of
85 payment.

86 3. In addition to all other requirements, the director of revenue shall not register
87 any vehicle subject to the heavy vehicle use tax imposed by Section 4481 of the Internal
88 Revenue Code of 1954 unless the applicant presents proof of payment, or that such tax
89 is not owing, in such form as may be prescribed by the United States Secretary of the
90 Treasury. No proof of payment of such tax shall be required by the director until the
91 form for proof of payment has been prescribed by the Secretary of the Treasury.

92 4. Beginning July 1, 2000, a county or township collector may notify, by ordinary

93 mail, any owner of a motor vehicle for which personal property taxes have not been paid
94 that if full payment is not received within thirty days the collector may notify the
95 director of revenue to suspend the motor vehicle registration for such vehicle. Any
96 notification returned to the collector by the post office shall not result in the notification
97 to the director of revenue for suspension of a motor vehicle registration. Thereafter, if
98 the owner fails to timely pay such taxes the collector may notify the director of revenue
99 of such failure. Such notification shall be on forms designed and provided by the
100 department of revenue and shall list the motor vehicle owner's full name, including
101 middle initial, the owner's address, and the year, make, model and vehicle identification
102 number of such motor vehicle. Upon receipt of this notification the director of revenue
103 may provide notice of suspension of motor vehicle registration to the owner at the
104 owner's last address shown on the records of the department of revenue. Any suspension
105 imposed may remain in effect until the department of revenue receives notification from
106 a county or township collector that the personal property taxes have been paid in
107 full. Upon the owner furnishing proof of payment of such taxes and paying a twenty
108 dollar reinstatement fee to the director of revenue the motor vehicle or vehicles
109 registration shall be reinstated. In the event a motor vehicle registration is suspended
110 for nonpayment of personal property tax the owner so aggrieved may appeal to the
111 circuit court of the county of his or her residence for review of such suspension at any
112 time within thirty days after notice of motor vehicle registration suspension. Upon such
113 appeal the cause shall be heard de novo in the manner provided by chapter 536, RSMo,
114 for the review of administrative decisions. The circuit court may order the director to
115 reinstate such registration, sustain the suspension of registration by the director or set
116 aside or modify such suspension. Appeals from the judgment of the circuit court may be
117 taken as in civil cases. The prosecuting attorney of the county where such appeal is
118 taken shall appear in behalf of the director, and prosecute or defend, as the case may
119 require.

120 5. Beginning July 1, 2005, a city not within a county or any home rule city with
121 more than four hundred thousand inhabitants and located in more than one county may
122 notify, by ordinary mail, any owner of a motor vehicle who is delinquent in payment of
123 vehicle-related fees and fines that if full payment is not received within thirty days, the
124 city not within a county or any home rule city with more than four hundred thousand
125 inhabitants and located in more than one county may notify the director of revenue to
126 suspend the motor vehicle registration for such vehicle. Any notification returned to the
127 city not within a county or any home rule city with more than four hundred thousand
128 inhabitants and located in more than one county by the post office shall not result in the

129 notification to the director of revenue for suspension of a motor vehicle registration. If
130 the vehicle-related fees and fines are assessed against a car that is registered in the
131 name of a rental or leasing company and the vehicle is rented or leased to another
132 person at the time the fees or fines are assessed, the rental or leasing company may
133 rebut the presumption by providing the city not within a county or any home rule city
134 with more than four hundred thousand inhabitants and located in more than one county
135 with a copy of the rental or lease agreement in effect at the time the fees or fines were
136 assessed. A rental or leasing company shall not be charged for fees or fines under this
137 subsection, nor shall the registration of a vehicle be suspended, unless prior written
138 notice of the fees or fines has been given to that rental or leasing company by ordinary
139 mail at the address appearing on the registration and the rental or leasing company has
140 failed to provide the rental or lease agreement copy within fifteen days of receipt of such
141 notice. Any notification to a rental or leasing company that is returned to the city not
142 within a county or any home rule city with more than four hundred thousand inhabitants
143 and located in more than one county by the post office shall not result in the notification
144 to the director of revenue for suspension of a motor vehicle registration. For the purpose
145 of this section, "vehicle-related fees and fines" includes, but is not limited to, traffic
146 violation fines, parking violation fines, vehicle towing, storage and immobilization fees,
147 and any late payment penalties, other fees, and court costs associated with the
148 adjudication or collection of those fines.

149 6. If after notification under subsection 5 of this section the vehicle owner fails
150 to pay such vehicle-related fees and fines to the city not within a county or any home
151 rule city with more than four hundred thousand inhabitants and located in more than
152 one county within thirty days from the date of such notice, the city not within a county
153 or any home rule city with more than four hundred thousand inhabitants and located in
154 more than one county may notify the director of revenue of such failure. Such
155 notification shall be on forms or in an electronic format approved by the department of
156 revenue and shall list the vehicle owner's full name and address, and the year, make,
157 model, and vehicle identification number of such motor vehicle and such other
158 information as the director shall require.

159 7. Upon receipt of notification under subsection 5 of this section, the director of
160 revenue may provide notice of suspension of motor vehicle registration to the owner at
161 the owner's last address shown on the records of the department of revenue. Any
162 suspension imposed may remain in effect until the department of revenue receives
163 notification from a city not within a county or any home rule city with more than four
164 hundred thousand inhabitants and located in more than one county that the

165 vehicle-related fees or fines have been paid in full. Upon the owner furnishing proof of
166 payment of such fees and fines and paying a twenty dollar reinstatement fee to the
167 director of revenue the motor vehicle registration shall be reinstated. In the event a
168 motor vehicle registration is suspended for nonpayment of vehicle-related fees or fines
169 the owner so aggrieved may appeal to the circuit court of the county where the violation
170 occurred for review of such suspension at any time within thirty days after notice of
171 motor vehicle registration suspension. Upon such appeal the cause shall be heard de
172 novo in the manner provided by chapter 536, RSMo, for the review of administrative
173 decisions. The circuit court may order the director to reinstate such registration, sustain
174 the suspension of registration by the director or set aside or modify such
175 suspension. Appeals from the judgment of the circuit court may be taken as in civil
176 cases. The prosecuting attorney of the county where such appeal is taken shall appear
177 in behalf of the director, and prosecute or defend, as the case may require.

178 8. The city not within a county or any home rule city with more than four
179 hundred thousand inhabitants and located in more than one county shall reimburse the
180 department of revenue for all administrative costs associated with the administration
181 of subsections 5 to 8 of this section.

182 9. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo,
183 that is created under the authority delegated in this section shall become effective only
184 if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if
185 applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are
186 nonseverable and if any of the powers vested with the general assembly pursuant to
187 chapter 536, RSMo, to review, to delay the effective date or to disapprove and annul a
188 rule are subsequently held unconstitutional, then the grant of rulemaking authority and
189 any rule proposed or adopted after August 28, 2000, shall be invalid and void.

320.121. 1. The provisions of sections 320.106 to 320.161 shall not be construed
2 to abrogate or in any way affect the powers of the following political subdivisions to
3 regulate or prohibit fireworks within its corporate limits:

- 4 (1) Any city, **town, or village** in this state; or
5 (2) Any county operating under a charter form of government.

6 2. It is unlawful for any manufacturer, distributor, wholesaler, jobber or seasonal
7 retailer to sell or ship by common carrier fireworks to consumers within the corporate
8 limits of the following political subdivisions which prohibit the sale or possession of
9 fireworks:

- 10 (1) Any city, **town, or village** in this state; or
11 (2) Any county operating under a charter form of government.

321.120. 1. The decree of incorporation shall not become final and conclusive
 2 until it has been submitted to an election of the voters residing within the boundaries
 3 described in such decree, and until it has been assented to by a majority vote of the
 4 voters of the district voting on the question. The decree shall also provide for the
 5 holding of the election to vote on the proposition of incorporating the district, and to
 6 select three or five persons to act as the first board of directors, and shall fix the date
 7 for holding the election.

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

9 Shall there be incorporated a fire protection district?

10 ☐ YES ☐ NO

11 3. The proposition of electing the first board of directors or the election of
 12 subsequent directors may be submitted on a separate ballot or on the same ballot which
 13 contains any other proposition of the fire protection district. The ballot to be used for
 14 the election of a director or directors shall be substantially in the following form:

15 OFFICIAL BALLOT

16 Instruction to voters:

17 Place a cross (X) mark in the square opposite the name of the candidate or
 18 candidates you favor. (Here state the number of directors to be elected and their term
 19 of office.)

20 ELECTION

21 (Here insert name of district.) Fire Protection District. (Here insert date of
 22 election.)

23 FOR BOARD OF DIRECTORS

24 ☐

25 ☐

26 ☐

27 4. If a majority of the voters voting on the proposition or propositions voted in
 28 favor of the proposition to incorporate the district, then the court shall enter its further
 29 order declaring the decree of incorporation to be final and conclusive. In the event,
 30 however, that the court finds that a majority of the voters voting thereon voted against
 31 the proposition to incorporate the district, then the court shall enter its further order
 32 declaring the decree of incorporation to be void and of no effect. If the court enters an
 33 order declaring the decree of incorporation to be final and conclusive, it shall at the same
 34 time designate the first board of directors of the district who have been elected by the
 35 voters voting thereon. If a board of three members is elected, the person receiving the

36 third highest number of votes shall hold office for a term of two years, the person
37 receiving the second highest number of votes shall hold office for a term of four years,
38 and the person receiving the highest number of votes shall hold office for a term of six
39 years from the date of the election of the first board of directors and until their
40 successors are duly elected and qualified. **For any county with a charter form of**
41 **government and with more than two hundred fifty thousand but fewer than**
42 **three hundred fifty thousand inhabitants, any successor elected and qualified**
43 **in the year 2006 or 2007 shall hold office for a term of five years and until his**
44 **or her successor is duly elected and qualified. Thereafter, members of the**
45 **board shall be elected to serve terms of four years and until their successors**
46 **are duly elected and qualified.** If a board of five members is elected, the person who
47 received the highest number of votes shall hold office for a term of six years, the persons
48 who received the second and third highest numbers of votes shall hold office for terms
49 of four years and the persons who received the fourth and fifth highest numbers of votes
50 shall hold office for terms of two years and until their successors are duly elected and
51 qualified. Thereafter, members of the board shall be elected to serve terms of [six] **four**
52 years and until their successors are duly elected and qualified. The court shall at the
53 same time enter an order of record declaring the result of the election on the proposition,
54 if any, to incur bonded indebtedness.

55 5. Notwithstanding the provisions of subsections 1 to 4 of this section to the
56 contrary, upon a motion by the board of directors in districts where there are
57 three-member boards, and upon approval by the voters in the district, the number of
58 directors may be increased to five, except that in any county of the first classification
59 with a population of more than nine hundred thousand inhabitants such increase in the
60 number of directors shall apply only in the event of a consolidation of existing
61 districts. The ballot to be used for the approval of the voters to increase the number of
62 members on the board of directors of the fire protection district shall be substantially in
63 the following form:

64 Shall the number of members of the board of directors of the
65 (Insert name of district) Fire Protection District be increased to five members?

66 ☐ YES ☐ NO

67 If a majority of the voters voting on the proposition vote in favor of the proposition then
68 at the next election of board members after the voters vote to increase the number of
69 directors, the voters shall select two persons to act in addition to the existing three
70 directors as the board of directors. The court which entered the order declaring the
71 decree of incorporation to be final shall designate the additional board of directors who

72 have been elected by the voters voting thereon as follows: the one receiving the second
73 highest number of votes to hold office for a term of four years, and the one receiving the
74 highest number of votes to hold office for a term of six years from the date of the election
75 of such additional board of directors and until their successors are duly elected and
76 qualified. [Thereafter, members of the board shall be elected to serve terms of six years
77 and until their successors are] **For any county with a charter form of government**
78 **and with more than two hundred fifty thousand but fewer than three hundred**
79 **fifty thousand inhabitants, any successor elected and qualified in the year**
80 **2006 or 2007 shall hold office for a term of five years and until his or her**
81 **successor is duly elected and qualified. Thereafter, members of the board**
82 **shall be elected to serve terms of four years and until their successors are**
83 **duly elected and qualified. However, any member serving a six-year term as**
84 **of August 28, 2005, shall serve the remainder of the six-year term and until his**
85 **or her successor is** duly elected and qualified.

86 6. Members of the board of directors in office on the date of an election pursuant
87 to subsection 5 of this section to elect additional members to the board of directors shall
88 serve the term to which they were elected or appointed and until their successors are
89 elected and qualified.

321.190. Each member of the board may receive an attendance fee not to exceed
2 one hundred dollars for attending each regularly called board meeting, or special
3 meeting, but shall not be paid for attending more than two in any calendar month,
4 except that in a county of the first class having a charter form of government, he shall
5 not be paid for attending more than four in any calendar month. **However, no board**
6 **member shall be paid more than one attendance fee if such member attends**
7 **more than one board meeting in a calendar week.** In addition, the chairman of
8 the board of directors may receive fifty dollars for attending each regularly or specially
9 called board meeting, but shall not be paid the additional fee for attending more than
10 two meetings in any calendar month. Each member of the board shall be reimbursed for
11 his actual expenditures in the performance of his duties on behalf of the district. The
12 secretary and the treasurer, if members of the board of directors, may each receive such
13 additional compensation for the performance of their respective duties as secretary and
14 treasurer as the board shall deem reasonable and necessary, not to exceed one thousand
15 dollars per year. The circuit court having jurisdiction over the district shall have power
16 to remove directors or any of them for good cause shown upon a petition, notice and
17 hearing.

321.322. 1. If any property located within the boundaries of a fire protection

2 district shall be included within a city having a population of at least two thousand five
3 hundred but not more than [fifty] **sixty-five** thousand which is not wholly within the
4 fire protection district and which maintains a city fire department, then upon the date
5 of actual inclusion of the property within the city, as determined by the annexation
6 process, the city shall within sixty days assume by contract with the fire protection
7 district all responsibility for payment in a lump sum or in installments an amount
8 mutually agreed upon by the fire protection district and the city for the city to cover all
9 obligations of the fire protection district to the area included within the city, and
10 thereupon the fire protection district shall convey to the city the title, free and clear of
11 all liens or encumbrances of any kind or nature, any such tangible real and personal
12 property of the fire protection district as may be agreed upon, which is located within the
13 part of the fire protection district located within the corporate limits of the city with full
14 power in the city to use and dispose of such tangible real and personal property as the
15 city deems best in the public interest, and the fire protection district shall no longer levy
16 and collect any tax upon the property included within the corporate limits of the city;
17 except that, if the city and the fire protection district cannot mutually agree to such an
18 arrangement, then the city shall assume responsibility for fire protection in the annexed
19 area on or before January first of the third calendar year following the actual inclusion
20 of the property within the city, as determined by the annexation process, and
21 furthermore the fire protection district shall not levy and collect any tax upon that
22 property included within the corporate limits of the city after the date of inclusion of
23 that property:

24 (1) On or before January first of the second calendar year occurring after the date
25 on which the property was included within the city, the city shall pay to the fire
26 protection district a fee equal to the amount of revenue which would have been generated
27 during the previous calendar year by the fire protection district tax on the property in
28 the area annexed which was formerly a part of the fire protection district;

29 (2) On or before January first of the third calendar year occurring after the date
30 on which the property was included within the city, the city shall pay to the fire
31 protection district a fee equal to four-fifths of the amount of revenue which would have
32 been generated during the previous calendar year by the fire protection district tax on
33 the property in the area annexed which was formerly a part of the fire protection
34 district;

35 (3) On or before January first of the fourth calendar year occurring after the date
36 on which the property was included within the city, the city shall pay to the fire
37 protection district a fee equal to three-fifths of the amount of revenue which would have

38 been generated during the previous calendar year by the fire protection district tax on
39 the property in the area annexed which was formerly a part of the fire protection
40 district;

41 (4) On or before January first of the fifth calendar year occurring after the date
42 on which the property was included within the city, the city shall pay to the fire
43 protection district a fee equal to two-fifths of the amount of revenue which would have
44 been generated during the previous calendar year by the fire protection district tax on
45 the property in the area annexed which was formerly a part of the fire protection
46 district; and

47 (5) On or before January first of the sixth calendar year occurring after the date
48 on which the property was included within the city, the city shall pay to the fire
49 protection district a fee equal to one-fifth of the amount of revenue which would have
50 been generated during the previous calendar year by the fire protection district tax on
51 the property in the area annexed which was formerly a part of the fire protection
52 district.

53 Nothing contained in this section shall prohibit the ability of a city to negotiate contracts
54 with a fire protection district for mutually agreeable services. This section shall also
55 apply to those fire protection districts and cities which have not reached agreement on
56 overlapping boundaries previous to August 28, 1990. Such fire protection districts and
57 cities shall be treated as though inclusion of the annexed area took place on December
58 thirty-first immediately following August 28, 1990.

59 2. Any property excluded from a fire protection district by reason of subsection
60 1 of this section shall be subject to the provisions of section 321.330.

61 3. The provisions of this section shall not apply in any county of the first class
62 having a charter form of government and having a population of over nine hundred
63 thousand inhabitants.

64 **4. The provisions of this section shall not apply where the annexing**
65 **city or town is a city of the fourth classification with more than eight**
66 **thousand nine hundred but fewer than nine thousand inhabitants, operates**
67 **a city fire department, and, prior to January 1, 2005, was entirely surrounded**
68 **by a single fire district. In such cases, the provision of fire and emergency**
69 **medical services following annexation shall be governed by subsections 2 and**
70 **3 of section 72.418, RSMo.**

321.552. 1. Except in any county of the first classification with over two hundred
2 thousand inhabitants, or any county of the first classification without a charter form of
3 government and with more than seventy-three thousand seven hundred but less than

4 seventy-three thousand eight hundred inhabitants; or any county of the first
 5 classification without a charter form of government and with more than one hundred
 6 eighty-four thousand but less than one hundred eighty-eight thousand inhabitants[; or
 7 any county with a charter form of government with over one million inhabitants; or any
 8 county with a charter form of government with over two hundred eighty thousand
 9 inhabitants but less than three hundred thousand inhabitants], the governing body of
 10 any ambulance or fire protection district may impose a sales tax in an amount up to
 11 one-half of one percent on all retail sales made in such ambulance or fire protection
 12 district which are subject to taxation pursuant to the provisions of sections 144.010 to
 13 144.525, RSMo, provided that such sales tax shall be accompanied by a reduction in the
 14 district's tax rate as defined in section 137.073, RSMo. The tax authorized by this
 15 section shall be in addition to any and all other sales taxes allowed by law, except that
 16 no sales tax imposed pursuant to the provisions of this section shall be effective unless
 17 the governing body of the ambulance or fire protection district submits to the voters of
 18 such ambulance or fire protection district, at a municipal or state general, primary or
 19 special election, a proposal to authorize the governing body of the ambulance or fire
 20 protection district to impose a tax pursuant to this section.

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

23 "Shall (insert name of ambulance or fire protection district) impose
 24 a sales tax of (insert amount up to one-half) of one percent for the purpose
 25 of providing revenues for the operation of the (insert name of ambulance or
 26 fire protection district) and the total property tax levy on properties in the
 27 (insert name of the ambulance or fire protection district) shall be reduced annually by
 28 an amount which reduces property tax revenues by an amount equal to fifty percent of
 29 the previous year's revenue collected from this sales tax?

30 ☐ YES ☐ NO

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

33 3. If a majority of the votes cast on the proposal by the qualified voters voting
 34 thereon are in favor of the proposal, then the sales tax authorized in this section shall
 35 be in effect and the governing body of the ambulance or fire protection district shall
 36 lower the level of its tax rate by an amount which reduces property tax revenues by an
 37 amount equal to fifty percent of the amount of sales tax collected in the preceding year.
 38 If a majority of the votes cast by the qualified voters voting are opposed to the proposal,
 39 then the governing body of the ambulance or fire protection district shall not impose the

40 sales tax authorized in this section unless and until the governing body of such
41 ambulance or fire protection district resubmits a proposal to authorize the governing
42 body of the ambulance or fire protection district to impose the sales tax authorized by
43 this section and such proposal is approved by a majority of the qualified voters voting
44 thereon.

45 4. All revenue received by a district from the tax authorized pursuant to this
46 section shall be deposited in a special trust fund, and be used solely for the purposes
47 specified in the proposal submitted pursuant to this section for so long as the tax shall
48 remain in effect.

49 5. All sales taxes collected by the director of revenue pursuant to this section,
50 less one percent for cost of collection which shall be deposited in the state's general
51 revenue fund after payment of premiums for surety bonds as provided in section 32.087,
52 RSMo, shall be deposited in a special trust fund, which is hereby created, to be known
53 as the "Ambulance or Fire Protection District Sales Tax Trust Fund". The moneys in the
54 ambulance or fire protection district sales tax trust fund shall not be deemed to be state
55 funds and shall not be commingled with any funds of the state. The director of revenue
56 shall keep accurate records of the amount of money in the trust and the amount collected
57 in each district imposing a sales tax pursuant to this section, and the records shall be
58 open to inspection by officers of the county and to the public. Not later than the tenth
59 day of each month the director of revenue shall distribute all moneys deposited in the
60 trust fund during the preceding month to the governing body of the district which levied
61 the tax; such funds shall be deposited with the board treasurer of each such district.

62 6. The director of revenue may make refunds from the amounts in the trust fund
63 and credit any district for erroneous payments and overpayments made, and may redeem
64 dishonored checks and drafts deposited to the credit of such district. If any district
65 abolishes the tax, the district shall notify the director of revenue of the action at least
66 ninety days prior to the effective date of the repeal and the director of revenue may order
67 retention in the trust fund, for a period of one year, of two percent of the amount
68 collected after receipt of such notice to cover possible refunds or overpayment of the tax
69 and to redeem dishonored checks and drafts deposited to the credit of such
70 accounts. After one year has elapsed after the effective date of abolition of the tax in
71 such district, the director of revenue shall remit the balance in the account to the district
72 and close the account of that district. The director of revenue shall notify each district
73 of each instance of any amount refunded or any check redeemed from receipts due the
74 district.

75 7. Except as modified in this section, all provisions of sections 32.085 and 32.087,

76 RSMo, shall apply to the tax imposed pursuant to this section.

321.554. 1. Except in any county of the first classification with more than two
2 hundred forty thousand three hundred but less than two hundred forty thousand four
3 hundred inhabitants, or any county of the first classification with more than
4 seventy-three thousand seven hundred but less than seventy-three thousand eight
5 hundred inhabitants, or any county of the first classification with more than one
6 hundred eighty-four thousand but less than one hundred eighty-eight thousand
7 inhabitants[, or any county with a charter form of government and with more than one
8 million inhabitants, or any county with a charter form of government and with more
9 than two hundred fifty thousand but less than three hundred fifty thousand
10 inhabitants,] when the revenue from the ambulance or fire protection district sales tax
11 is collected for distribution pursuant to section 321.552, the board of the ambulance or
12 fire protection district, after determining its budget for the year pursuant to section
13 67.010, RSMo, and the rate of levy needed to produce the required revenue and after
14 making any other adjustments to the levy that may be required by any other law, shall
15 reduce the total operating levy of the district in an amount sufficient to decrease the
16 revenue it would have received therefrom by an amount equal to fifty percent of the
17 previous fiscal year's sales tax receipts. Loss of revenue, due to a decrease in the
18 assessed valuation of real property located within the ambulance or fire protection
19 district as a result of general reassessment, and from state-assessed railroad and utility
20 distributable property based upon the previous fiscal year's receipts shall be considered
21 in lowering the rate of levy to comply with this section in the year of general
22 reassessment and in each subsequent year. In the event that in the immediately
23 preceding year the ambulance or fire protection district actually received more or less
24 sales tax revenue than estimated, the ambulance or fire protection district board may
25 adjust its operating levy for the current year to reflect such increase or decrease. The
26 director of revenue shall certify the amount payable from the ambulance or fire
27 protection district sales tax trust fund to the general revenue fund to the state treasurer.

28 2. Except that, in the first year in which any sales tax is collected pursuant to
29 section 321.552, the collector shall not reduce the tax rate as defined in section 137.073,
30 RSMo.

31 3. In a year of general reassessment, as defined by section 137.073, RSMo, or
32 assessment maintenance as defined by section 137.115, RSMo, in which an ambulance
33 or fire protection district in reliance upon the information then available to it relating
34 to the total assessed valuation of such ambulance or fire protection district revises its
35 property tax levy pursuant to section 137.073 or 137.115, RSMo, and it is subsequently

36 determined by decisions of the state tax commission or a court pursuant to sections
37 138.430 to 138.433, RSMo, or due to clerical errors or corrections in the calculation or
38 recordation of assessed valuations that the assessed valuation of such ambulance or fire
39 protection district has been changed, and but for such change the ambulance or fire
40 protection district would have adopted a different levy on the date of its original action,
41 then the ambulance or fire protection district may adjust its levy to an amount to reflect
42 such change in assessed valuation, including, if necessary, a change in the levy reduction
43 required by this section to the amount it would have levied had the correct assessed
44 valuation been known to it on the date of its original action, provided:

45 (1) The ambulance or fire protection district first levies the maximum levy
46 allowed without a vote of the people by article X, section 11(b) of the constitution; and

47 (2) The ambulance or fire protection district first adopts the tax rate ceiling
48 otherwise authorized by other laws of this state; and

49 (3) The levy adjustment or reduction may include a one-time correction to recoup
50 lost revenues the ambulance or fire protection district was entitled to receive during the
51 prior year.

321.603. In addition to the compensation provided pursuant to section 321.190
2 for fire protection districts located in a county of the first classification with a charter
3 form of government, each member of any such fire protection district board may receive
4 an attendance fee not to exceed one hundred dollars for attending a board meeting
5 conducted pursuant to chapter 610, RSMo, but such board member shall not be paid for
6 attending more than four such meetings in any calendar month. **However, no board**
7 **member shall be paid more than one attendance fee if such member attends**
8 **more than one meeting conducted under chapter 610, RSMo, in a calendar**
9 **week.**

349.045. 1. **Except as provided in subsection 2 of this section,** the
2 corporation shall have a board of directors in which all the powers of the corporation
3 shall be vested and which shall consist of any number of directors, not less than five, all
4 of whom shall be duly qualified electors of and taxpayers in the county or municipality;
5 except that, for any industrial development corporation formed by any municipality
6 located wholly within any county of the third or fourth classification, directors may be
7 qualified taxpayers in and registered voters of such county. The directors shall serve as
8 such without compensation except that they shall be reimbursed for their actual
9 expenses incurred in and about the performance of their duties hereunder. The directors
10 shall be resident taxpayers for at least one year immediately prior to their appointment. ~~No~~
11 director shall be an officer or employee of the county or municipality. All directors shall

12 be appointed by the chief executive officer of the county or municipality with the advice
13 and consent of a majority of the governing body of the county or municipality, and in all
14 counties, other than a city not within a county and counties with a charter form of
15 government, the appointments shall be made by the county commission and they shall
16 be so appointed that they shall hold office for staggered terms. At the time of the
17 appointment of the first board of directors the governing body of the municipality or
18 county shall divide the directors into three groups containing as nearly equal whole
19 numbers as may be possible. The first term of the directors included in the first group
20 shall be two years, the first term of the directors included in the second group shall be
21 four years, the first term of the directors in the third group shall be six years; provided,
22 that if at the expiration of any term of office of any director a successor thereto shall not
23 have been appointed, then the director whose term of office shall have expired shall
24 continue to hold office until a successor shall be appointed by the chief executive officer
25 of the county or municipality with the advice and consent of a majority of the governing
26 body of the county or municipality. The successors shall be resident taxpayers for at
27 least one year immediately prior to their appointment.

28 **2. A corporation in a county of the third classification without a**
29 **township form of government and with more than ten thousand four hundred**
30 **but fewer than ten thousand five hundred inhabitants shall have a board of**
31 **directors in which all the powers of the corporation shall be vested and which**
32 **shall consist of a number of directors not less than the number of townships**
33 **in such county. All directors shall be duly qualified electors of and taxpayers**
34 **in the county. Each township within the county shall elect one director to the**
35 **board. Additional directors may be elected to the board to succeed directors**
36 **appointed to the board as of the effective date of this section if the number**
37 **of directors on the effective date of this section exceeds the number of**
38 **townships in the county. The directors shall serve as such without**
39 **compensation except that they shall be reimbursed for their actual expenses**
40 **incurred in the performance of their duties. The directors shall be resident**
41 **taxpayers for at least one year immediately prior to their election. No**
42 **director shall be an officer or employee of the county. Upon the expiration**
43 **of the term of office of any director appointed to the board prior to the**
44 **effective date of this section, a director shall be elected to succeed him or her;**
45 **provided that if at the expiration of any term of office of any director a**
46 **successor thereto shall not have been elected, then the director whose term**
47 **of office shall have expired shall continue to hold office until a successor**

48 **shall be elected. The successors shall be resident taxpayers for at least one**
49 **year immediately prior to their election.**

2 447.620. As used in sections 447.620 to 447.640, the following terms mean:

3 (1) "Housing code", a local building, fire, health, property maintenance, nuisance,
4 or other ordinance which contains standards regulating the condition or maintenance of
5 residential buildings;

6 (2) "Last known address", the address where the property is located or the
7 address as listed in the property tax records;

8 (3) "Municipality", any incorporated city, town, or village;

9 (4) "Nuisance", any property which because of its physical condition or use is a
10 public nuisance or any property which constitutes a blight on the surrounding area or
11 any property which is in violation of the applicable housing code such that it constitutes
12 a substantial threat to the life, health, or safety of the public. For purposes of sections
13 447.620 to 447.640, any declaration of a public nuisance by a municipality pursuant to
14 an ordinance adopted pursuant to sections 67.400 to 67.450, RSMo, shall constitute
15 prima facie evidence that the property is a nuisance;

16 (5) "Organization", any Missouri not-for-profit organization validly organized
17 pursuant to law and whose purpose includes the provision or enhancement of housing
18 opportunities in its community **and which has been incorporated for at least six**
19 **months**;

20 (6) "Parties in interest", any owner or owners of record, occupant, lessee,
21 mortgagee, trustee, personal representative, agent, or other party having an interest in
22 the property as shown by the land records of the recorder of deeds of the county wherein
23 the property is located, except in any municipality contained wholly or partially within
24 a county with a charter form of government and with more than six hundred thousand
25 but less than seven hundred thousand inhabitants, "parties in interest" shall mean
26 owners, lessees, mortgagees, or lienholders whose interest has been recorded or filed in
27 the public records;

28 (7) "Rehabilitation", the process of improving the property, including, but not
29 limited to, bringing the property into compliance with the applicable housing code.

447.622. Any organization may petition to have property declared abandoned
2 pursuant to the provisions of sections 447.620 to 447.640 and for temporary possession
3 of such property, if:

4 (1) The property has been continuously unoccupied by persons legally entitled to
5 possession for at least [one month] **six months** prior to the filing of the petition;

6 (2) The taxes are delinquent on the property;

7 (3) The property is a nuisance; and

8 (4) The organization intends to rehabilitate the property.

447.625. 1. Any petition filed under the provisions of sections 447.620 to 447.640
2 which pertains to property located within any home rule city [with more than four
3 hundred thousand inhabitants and located in more than one county] shall meet the
4 requirements of this section.

5 2. Summons shall be issued and service of process shall be had as in other in rem
6 or quasi in rem civil actions.

7 3. The petition shall contain a prayer for a court order approving the
8 organization's rehabilitation plan and granting temporary possession of the property to
9 the organization. The petition shall also contain a prayer for a sheriff's deed conveying
10 title to the property to the organization upon the completion of rehabilitation when no
11 owner has regained possession of the property pursuant to section 447.638.

12 4. The court shall stay any ruling on the organization's prayer for a sheriff's deed
13 until rehabilitation has been completed.

14 5. The owner may file a motion for restoration of possession of the property prior
15 to the completion of rehabilitation. The court shall determine whether to restore
16 possession to the owner and proper compensation to the organization in the same
17 manner as in section 447.638.

18 6. Upon completion of rehabilitation the organization may file a motion for
19 sheriff's deed in place of a petition for judicial deed under section 447.640.

20 7. The provisions of sections 447.620 to 447.640 shall apply except where they
21 are in conflict with this section.

447.640. If an owner does not regain possession of the property in the one-year
2 period following entry of an order granting temporary possession of the property to the
3 organization, the organization may file a petition for judicial deed and, upon due notice
4 to the named defendants, an order may be entered granting a quitclaim judicial deed to
5 the organization. A conveyance by judicial deed shall operate to extinguish all existing
6 ownership interests in, liens on, and other interest in the property, except tax
7 liens. **Any party in interest of the property shall present any claim for**
8 **compensation prior to the entering of the court order conveying title to the**
9 **organization.**

473.770. 1. Whenever, in the judgment of any public administrator in any county
2 of the first class, it is necessary for the proper and efficient conduct of the business of
3 his office that he appoint any deputies to assist him in the performance of his official
4 duties as public administrator or as executor, administrator, personal representative,

5 guardian, or conservator in any estates wherein he has been specially appointed, the
6 public administrator may appoint one or more deputies to assist him in the performance
7 of his duties as public administrator and as executor, administrator, personal
8 representative, guardian, or conservator in the estates wherein he has been specially
9 appointed. The appointment shall be in writing and shall be filed with the court, and,
10 upon the filing, the court shall issue under its seal a certificate of the appointment for
11 each deputy, stating that the appointee is vested with the powers and duties conferred
12 by this section. The certificate shall be valid for one year from date, unless terminated
13 prior thereto, and shall be renewed from year to year as long as the appointment
14 remains in force, and may be taken as evidence of the authority of the deputy. The
15 appointment and authority of any deputy may at any time be terminated by the public
16 administrator by notice of the termination filed in the court, and upon termination the
17 deputy shall surrender his certificate of appointment.

18 2. In all first class counties not having a charter form of government and
19 containing a portion of a city having a population of three hundred thousand or more
20 inhabitants, the compensation of each such deputy shall be set by the public
21 administrator, with the approval of the governing body of the county, and shall be paid
22 in equal monthly installments out of the county treasury. In all other first class counties
23 the compensation of each such deputy shall be prescribed and paid by the public
24 administrator out of the fees to which he is legally entitled, and no part of such
25 compensation shall be paid out of any public funds or assessed as costs or allowed in any
26 estate.

27 3. Each deputy so appointed shall be authorized to perform such ministerial and
28 nondiscretionary duties as may be delegated to him by the public administrator,
29 including:

30 (1) Assembling, taking into possession, and listing moneys, checks, notes, stocks,
31 bonds and other securities, and all other personal property of any and all estates in the
32 charge of the public administrator;

33 (2) Depositing all moneys, checks, and other instruments for the payment of
34 money in the bank accounts maintained by the public administrator for the deposit of
35 such funds;

36 (3) Signing or countersigning any and all checks and other instruments for the
37 payment of moneys out of such bank accounts, in pursuance of general authorization by
38 the public administrator to the bank in which the same are deposited, as long as such
39 authorization remains in effect;

40 (4) Entering the safe deposit box of any person or decedent whose estate is in the

41 charge of the public administrator and any safe deposit box maintained by the public
42 administrator for the safekeeping of assets in his charge, as a deputy of the public
43 administrator, pursuant to general authorization given by the public administrator to
44 the bank or safe deposit company in charge of any such safe deposit box, as long as such
45 deputy-authorization remains in effect, and withdrawing therefrom and depositing
46 therein such assets as may be determined by the public administrator. The bank or safe
47 deposit company shall not be charged with notice or knowledge or any limitation of
48 authority of the authorized deputy, unless specially notified in writing thereof by the
49 public administrator, and may allow the deputy access to the safe deposit box, in the
50 absence of notice, to the full extent allowable to the public administrator in person.

51 4. The enumeration of the foregoing powers shall not operate as an exclusion of
52 any powers not specifically conferred. No authorized deputy shall exercise any power,
53 other than as prescribed in this section, which shall require the exercise of a discretion
54 enjoined by law to be exercised personally by the executor, administrator, personal
55 representative, guardian, or conservator in charge of the estate to which the
56 discretionary power refers.

57 5. Notwithstanding the provisions of subsections 3 and 4 of this section to the
58 contrary, a public administrator in a county of the first class having a charter form of
59 government and containing all or part of a city with a population of at least three
60 hundred thousand inhabitants, **and a public administrator in any other county**
61 **of the first classification** may delegate to any deputy appointed by him any of the
62 duties of the public administrator enumerated in section 473.743, and sections 475.120
63 and 475.130, RSMo. Such public administrator may also delegate to a deputy who is a
64 licensed attorney the authority to execute inventories, settlements, surety bonds,
65 pleadings and other documents filed in any court in the name of the public
66 administrator, and the same shall have the force and effect as if executed by the public
67 administrator.

473.771. 1. Whenever, in the judgment of any public administrator in any county
2 which is not a first class county, it is necessary for the proper and efficient conduct of
3 the business of his office that he appoint a deputy to assist him in the performance of
4 his official duties as public administrator or as executor, administrator, personal
5 representative, guardian, or conservator in any estates wherein he has been specially
6 appointed, the public administrator may appoint a deputy to assist him in the
7 performance of his duties as public administrator and as executor, administrator,
8 personal representative, guardian, or conservator in the estates wherein he has been
9 specially appointed. The appointment shall be in writing and shall be filed with the

10 court, and, upon the filing, the court shall issue under its seal a certificate of the
11 appointment for the deputy, stating that the appointee is vested with the powers and
12 duties conferred by this section. The certificate shall be valid for one year from the date,
13 unless terminated prior thereto, and shall be renewed from year to year as long as the
14 appointment remains in force, and may be taken as evidence of the authority of the
15 deputy. The appointment and authority of a deputy may at any time be terminated by
16 the public administrator by notice of the termination filed in the court, and upon
17 termination the deputy shall surrender his certificate of appointment.

18 2. The compensation of a deputy appointed pursuant to the provisions of this
19 section shall be prescribed and paid by the public administrator out of the fees to which
20 he is legally entitled.

21 3. A deputy appointed pursuant to the provisions of this section shall be
22 authorized to perform such ministerial and nondiscretionary duties as may be delegated
23 to him by the public administrator, including:

24 (1) Assembling, taking into possession, and listing moneys, checks, notes, stocks,
25 bonds and other securities, and all other personal property of any and all estates in the
26 charge of the public administrator;

27 (2) Depositing all moneys, checks, and other instruments for the payment of
28 money in the bank accounts maintained by the public administrator for the deposit of
29 such funds;

30 (3) Signing or countersigning any and all checks and other instruments for the
31 payment of moneys out of such bank accounts, in pursuance of general authorization by
32 the public administrator to the bank in which the same are deposited, as long as such
33 authorization remains in effect;

34 (4) Entering the safe deposit box of any person or decedent whose estate is in the
35 charge of the public administrator and any safe deposit box maintained by the public
36 administrator for the safekeeping of assets in his charge, as a deputy of the public
37 administrator, pursuant to general authorization given by the public administrator to
38 the bank or safe deposit company in charge of any such safe deposit box, as long as such
39 authorization as a deputy remains in effect, and withdrawing therefrom and depositing
40 therein such assets as may be determined by the public administrator. The bank or safe
41 deposit company shall not be charged with notice or knowledge or any limitation of
42 authority of the authorized deputy, unless specially notified in writing thereof by the
43 public administrator, and may allow the deputy access to the safe deposit box, in the
44 absence of notice, to the full extent allowable to the public administrator in person.

45 4. The enumeration of the foregoing powers shall not operate as an exclusion of

46 any powers not specifically conferred. No authorized deputy shall exercise any power,
47 other than as prescribed in this section, which shall require the exercise of a discretion
48 enjoined by law to be exercised personally by the executor, administrator, personal
49 representative, guardian, or conservator in charge of the estate to which the
50 discretionary power refers.

51 **5. Notwithstanding the provisions of subsection 3 and 4 of this section**
52 **to the contrary, a public administrator in any county which is not a county**
53 **of the first classification may delegate to any deputy appointed by him any**
54 **of the duties of the public administrator enumerated in section 473.743, and**
55 **sections 475.120 and 475.130, RSMo. Such public administrator may also**
56 **delegate to a deputy who is a licensed attorney the authority to execute**
57 **inventories, settlements, surety bonds, pleadings, and other documents filed**
58 **in any court in the name of the public administrator, and the same shall have**
59 **the force and effect as if executed by the public administrator.**

488.2220. 1. In addition to all other court costs for municipal ordinance
2 violations any home rule city with more than four hundred thousand inhabitants and
3 located in more than one county **and any home rule city with more than one**
4 **hundred fifty-one thousand five hundred but fewer than one hundred fifty-one**
5 **thousand six hundred inhabitants** may provide for additional court costs in an
6 amount up to five dollars per case for each municipal ordinance violation case filed
7 before a municipal division judge or associate circuit judge.

8 2. The judge may waive the assessment of the cost in those cases where the
9 defendant is found by the judge to be indigent and unable to pay the costs.

10 3. Such cost shall be calculated by the clerk and disbursed to the city at least
11 monthly. The city shall use such additional costs only for the procurement, installation,
12 maintenance, consulting services, and upkeep of a court information and records
13 management system.

559.607. 1. Judges of the municipal division in any circuit, acting through a chief
2 or presiding judge, **either** may contract with a private **or public** entity **or may**
3 **employ any qualified person to serve as the city's probation officer** to provide
4 probation and rehabilitation services for persons placed on probation for violation of any
5 ordinance of the city, specifically including the offense of operating or being in physical
6 control of a motor vehicle while under the influence of intoxicating liquor or narcotic
7 drugs. The contracting city shall not be required to pay for any part of the cost of
8 probation and rehabilitation services authorized under sections 559.600 to
9 559.615. Persons found guilty or pleading guilty to ordinance violations and placed on

10 probation by municipal or city court judges shall contribute **a service fee to the court**
11 **in the amount set forth in section 559.604** to pay the cost of their probation
12 supervision **provided by a probation officer employed by the court or by a**
13 **contract probation officer** as provided for in section 559.604.

14 2. When approved by municipal court judges in [a circuit] **the municipal**
15 **division**, the application, judicial order of approval, and the contract shall be forwarded
16 to and filed with the board of probation and parole. The court-approved private **or**
17 **public** entity **or probation officer employed by the court** shall then function as
18 the probation office for the city, pursuant to the terms of the contract **or conditions of**
19 **employment** and the terms of probation ordered by the judge. Any city in this state
20 which presently does not have probation services available for persons convicted of its
21 ordinance violations, **or that contracts out those services with a private entity**
22 may, under the procedures authorized in sections 559.600 to 559.615, contract with a
23 private entity **or employ any qualified person and contract with the municipal**
24 **division** to provide such probation supervision and rehabilitation services.

Section 1. 1. The governor is hereby authorized to remise, release, and
2 **forever quit claim all interest of the state of Missouri in the following**
3 **described real property located in St. Joseph, Buchanan County, to wit:**

4 **All of Lot one (1) and the North Sixteen (16) feet of Lot Two (2)**
5 **in Block Ten (10) in SMITH'S ADDITION to the City of St. Joseph,**
6 **Missouri.**

7 **The South forty-four (44) feet of Lot Two (2) and the North Four**
8 **(4) feet of Lot Three (3) in Block Ten (10) in SMITH'S ADDITION**
9 **to the City of St. Joseph, Missouri.**

10 **All of Lot Three (3) except the north four feet thereof and all of**
11 **Lot Four (4) in Block Ten (10) in SMITH'S ADDITION, to the City**
12 **of St. Joseph, Missouri.**

13 2. The commissioner of administration is directed to conduct a public
14 sale of the property by public bid, public auction, or through commercial real
15 estate listing. The commissioner shall set the terms of the sale, including
16 whether or not appraisals are required and whether or not a minimum
17 acceptable bid shall be established.

18 3. The attorney general shall approve the form of the instrument of
19 conveyance.

Section 2. 1. The governor is hereby authorized to remise, release, and
2 **forever quit claim all interest of the state of Missouri in the following**

3 described real property located in Park Hills, St. Francois County, to wit:

4 All of that part of Block 4 of Doe Run Lead Company's
5 Subdivision of the Town of Flat River in St. Francois County,
6 Missouri, as recorded in Book 5 at Pages 6 and 7. Begin at the
7 Southeast corner of Lot 13, Block 4 of said Subdivision; thence
8 South 52 degrees 58 minutes West, 135 feet on the North line of
9 Coffman Street to the point of beginning of the tract herein
10 described; thence continue South 52 degrees 58 minutes West, 125
11 feet on the North line of Coffman Street; thence North 37 degrees
12 2 minutes West, 140 feet; thence North 52 degrees 58 minutes
13 East, 125 feet; thence South 37 degrees 2 minutes East, 140 feet
14 to the point of beginning. The above described tract includes a
15 part of Lots 14, 15 and 16 of Block 4 of said Subdivision and a
16 part of an abandoned railroad right-of-way.

17 2. The commissioner of administration is directed to conduct a public
18 sale of the property by public bid, public auction, or through commercial real
19 estate listing. The commissioner shall set the terms of the sale, including
20 whether or not appraisals are required and whether or not a minimum
21 acceptable bid shall be established.

22 3. The attorney general shall approve the form of the instrument of
23 conveyance.

Section 3. Notwithstanding any other provisions of law to the contrary,
2 the salary schedules contained in sections 49.082, RSMo, 50.334, RSMo, 50.343,
3 RSMo, 51.281, RSMo, 51.282, RSMo, 52.269, RSMo, 53.082, RSMo, 53.083, RSMo,
4 54.261, RSMo, 54.320, RSMo, 55.091, RSMo, 56.265, RSMo, 57.317, RSMo, and
5 58.095, RSMo, shall be set as a base schedule for those county
6 officials. Beginning August 28, 2005, the salary commission in all counties
7 except charter counties in this state shall be responsible for the computation
8 of salaries of all county officials; provided, however, that any percentage
9 salary adjustments in a county shall be equal for all such officials in that
10 county.

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

7 voters of the county a proposal to authorize the county to impose the sales
8 tax.

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

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

14 ☐ YES ☐ NO

15 3. If approved by a majority of qualified voters in the county, the
16 governing body of the county shall appoint a board of directors consisting of
17 nine members. Of the initial members appointed to the board, three members
18 shall be appointed for a term of three years, three members shall be
19 appointed for a term of two years, and three members shall be appointed for
20 a term of one year. After the initial appointments, board members shall be
21 appointed to three-year terms.

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

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

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

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

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

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

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

Section 5. 1. The governor is hereby authorized to remise, release, and
2 forever quit claim all interest of the state of Missouri in property owned by
3 the state in Cole County commonly known as the state health lab and the EDP
4 building, if a feasibility study conducted by the office of administration
5 determines that there is no longer any beneficial use for these buildings by
6 the state of Missouri. If the study so concludes, the commissioner of
7 administration shall set the terms of the sale including whether it is a
8 negotiated sale or by public bid or auction. The property to be conveyed is
9 more particularly described as follows:

10 Part of Inlot No. 566, in the City of Jefferson, Missouri,
11 more particularly described as follows:

12 Beginning on the southerly line of said Inlot, at a point 35
13 feet easterly from the southwesterly corner thereof; thence
14 easterly along the said southerly line, 32 feet; thence northerly
15 parallel with Mulberry Street, 86 feet; thence westerly parallel
16 with the southerly line of said Inlot, 32 feet; thence southerly
17 parallel with Mulberry Street, 86 feet, to the point of beginning.

18 ALSO: Part of Inlots Nos. 566 and 567, in the City of
19 Jefferson, Missouri, more particularly described as follows:

20 From the southwesterly corner of said Inlot No. 566; thence
21 easterly along the southerly line thereof, 67 feet, to the
22 southeasterly corner of a tract conveyed to Joseph R. Kroeger
23 and wife, by deed of record in Book 172, page 693, Cole County
24 Recorder's Office, and the beginning point of this description;
25 thence northerly along the easterly line of the said Kroeger tract,
26 86 feet, to the northeasterly corner thereof; thence easterly
27 parallel with the southerly line of Inlots Nos. 566 and 567, 51 feet;
28 thence southerly parallel with the easterly line of the said
29 Kroeger tract, 86 feet, to the southerly line of Inlot No. 567;
30 thence westerly along the southerly line of Inlots Nos. 567 and
31 566, 51 feet, to the beginning point of this description.

32 40 feet off of the easterly side of Inlot No. 565 in the City
33 of Jefferson, Missouri, and more particularly described as
34 follows:

35 Beginning at the northeasterly corner of said Inlot 565 on
36 McCarty Street, thence running westerly along McCarty Street 40
37 feet; thence southerly parallel with Mulberry Street 198 feet 9
38 inches to the Public Alley; thence easterly along said alley 40
39 feet; thence northerly along the line between Inlots Nos. 565 and
40 566, 198 feet 9 inches to the point of beginning.

41 Part of Inlot 566 in the City of Jefferson, Missouri,
42 described as follows:

43 Beginning at the northwesterly corner of said inlot; thence
44 easterly along McCarty Street, 35 feet; thence southerly parallel
45 with Mulberry Street, 198 feet 9 inches; thence westerly along
46 alley, 35 feet; thence northerly parallel with Mulberry Street, 198

47 feet 9 inches to beginning.

48 The southwesterly part of Inlot No. 565, in the City of
49 Jefferson, Missouri, more particularly described as follows:

50 Beginning at the southwesterly corner of said Inlot No. 565;
51 thence northerly with the westerly line thereof, 45 feet; thence
52 easterly parallel with the southerly line thereof, 64 feet 4 1/2
53 inches; thence southerly parallel with the westerly line, 45 feet,
54 to the southerly line thereof; thence westerly with the southerly
55 line, 64 feet 4 1/2 inches, to the point of beginning.

56 Part of Inlot No. 565, in the City of Jefferson, Missouri,
57 more particularly described as follows:

58 Beginning at a point on the westerly line of said Inlot,
59 which said point is 45 feet northerly from the southwesterly
60 corner thereof; thence easterly parallel with McCarty Street, 64
61 feet 4-1/2 inches; thence northerly parallel with Mulberry Street,
62 36 feet 10-1/2 inches; thence westerly parallel with McCarty
63 Street; 64 feet 4-1/2 inches, to the westerly line of said Inlot;
64 thence southerly along the westerly line of said Inlot, 36 feet
65 10-1/2 inches, to the point of beginning.

66 The northeasterly part of Inlot No. 566, in the City of
67 Jefferson, Missouri, more particularly described as follows:

68 Beginning at the northeasterly corner of said Inlot No. 566;
69 thence westerly along the northerly line thereof, 37 feet 4 inches;
70 thence southerly parallel with the easterly line of said Inlot, 112
71 feet 9 inches; thence easterly parallel with the southerly line of
72 said Inlot No. 566, 37 feet 4 inches, to the easterly line of said
73 Inlot; thence northerly along said easterly line, 112 feet 9 inches,
74 to the point of beginning.

75 Also

76 Part of the westerly half of Inlot No. 567, in the City of
77 Jefferson, Missouri, more particularly described as follows:

78 Beginning at the northwesterly corner of said Inlot No. 567;
79 thence easterly along the northerly line thereof, 52 feet 2-1/4
80 inches; thence southerly parallel with the westerly line of said
81 Inlot, 198 feet 9 inches, to the southerly line thereof; thence
82 westerly along the said southerly line, 38 feet 6-1/4 inches, more
83 or less, to the southeasterly corner of a tract conveyed to Joseph

84 L. Kroeger and wife, by deed of record in Book 200, page 33, Cole
85 County Recorder's Office; thence northerly along the easterly
86 line thereof, 86 feet, to the northeasterly corner of said tract;
87 thence westerly along the northerly line thereof, 13 feet 8 inches,
88 more or less, to the westerly line of said Inlot No. 567; thence
89 northerly along the said westerly line, 112 feet 9 inches, to the
90 point of beginning.

91 Part of Inlot 566 in the City of Jefferson, Missouri,
92 described as follows:

93 Beginning on the northerly line of said Inlot at a point
94 which is 35 feet easterly of the northwest corner thereof, thence
95 easterly along said northerly line 32 feet; thence southerly
96 parallel with Mulberry Street 112 feet 9 inches; thence westerly
97 parallel with the northerly line of said Inlot 32 feet; thence
98 northerly 112 feet 9 inches to point of beginning.

99 Part of Inlot No. 567, in the City of Jefferson, Missouri,
100 more particularly described as follows:

101 Beginning on the northerly line of said Inlot No. 567, a
102 distance of 12 feet 2 1/4 inches westerly from the northeasterly
103 corner thereof; thence westerly along said northerly line, a
104 distance of 40 feet; thence southerly parallel with the easterly
105 line of said Inlot, a distance of 92 feet 3 inches, to the northerly
106 line of a private alley; thence easterly along said northerly line
107 of said alley and parallel with the northerly line of said Inlot, a
108 distance of 40 feet; thence northerly parallel with the easterly
109 line of said Inlot, a distance of 92 feet 3 inches, to the point of
110 beginning.

111 Also the use of a 10 foot private alley touching upon and
112 immediately adjacent to the southerly boundary line of the above
113 described tract and running to the easterly line of Inlot No. 568.

114 Part of Inlots Nos. 567 and 568, in the City of Jefferson,
115 Missouri, more particularly described as follows:

116 Beginning on the northerly line of Inlot No. 568, 65 feet
117 westerly from the northeasterly corner of said Inlot; thence
118 westerly along the northerly line of Inlots Nos. 568 and 567, 51
119 feet 6-3/4 inches; thence southerly parallel with the westerly line
120 of Inlot No. 568, 92 feet 3 inches, to the northerly line of a private

121 alley; thence easterly along the northerly line of said alley and
122 parallel with the northerly line of Inlots Nos. 567 and 568, 51 feet
123 6-3/4 inches; thence northerly parallel with the easterly line of
124 said Inlot No. 568, 92 feet 3 inches, to the point of beginning.

125 Also the use of a ten foot private alley touching upon and
126 immediately adjacent to the southerly boundary line of the above
127 described tract and running to the easterly boundary line of Inlot
128 No. 568.

129 Part of Inlot No. 568, in the City of Jefferson, Missouri,
130 more particularly described as follows:

131 Beginning at the northeasterly corner of Inlot No. 568;
132 thence westerly along the northerly line thereof, 65 feet; thence
133 southerly parallel with the easterly line of said Inlot, 92 feet 3
134 inches; thence easterly parallel with the northerly line of said
135 Inlot 65 feet, to the easterly line thereof; thence northerly along
136 said easterly line, a distance of 92 feet 3 inches, to the point of
137 beginning.

138 ALSO: A private alley, subject to existing easements, more
139 particularly described as follows:

140 Beginning at a point on the easterly line of said Inlot No.
141 568, in the City of Jefferson, Missouri, said point being 96 feet 6
142 inches northerly of the southeasterly corner of said Inlot; thence
143 northerly along the said easterly line, 10 feet; thence westerly
144 parallel with McCarty Street, 156 feet 6-3/4 inches, to a point 52
145 feet 2-1/4 inches westerly of the easterly line of Inlot No. 567;
146 thence southerly parallel with Broadway Street, 106 feet 6 inches,
147 to the southerly line of Inlot No. 567; thence easterly along the
148 southerly line of said Inlot, 10 feet; thence northerly parallel
149 with Broadway Street, 96 feet 6 inches; thence easterly parallel
150 with McCarty Street, 146 feet 6 3/4 inches, to the point of
151 beginning; per Decree of the Circuit Court of Cole County,
152 Missouri, entered March 7, 1925.

153 Part of Inlot No. 565 in the City of Jefferson, Missouri,
154 described as follows:

155 Beginning at the northwesterly corner of said inlot; thence
156 easterly along the northerly line thereof 64 feet 4-1/2 inches;
157 thence southerly parallel with the westerly line of said inlot 80

158 feet; thence westerly parallel with the northerly line of said inlet
159 64 feet 4-1/2 inches; thence northerly along westerly line of said
160 inlet 80 feet to the point of beginning.

161 Part of Inlot 565 in the City of Jefferson, Missouri, and
162 more particularly described as follows:

163 Beginning at a point on the westerly line of said Inlot 565
164 which is 80 feet southerly from the northwesterly corner of said
165 Inlot, thence southerly along the westerly line thereof 36 feet
166 10-1/2 inches, thence easterly parallel with McCarty Street, 64
167 feet 4-1/2 inches, thence northerly parallel with Mulberry Street
168 36 feet 10-1/2 inches, thence westerly parallel with McCarty
169 Street 64 feet 4-1/2 inches to the point of beginning.

170 2. The commissioner of administration shall set the terms and
171 conditions for the sale as the commissioner deems reasonable. Such terms
172 and conditions may include, but are not limited to, the number of appraisals
173 required, the time, place, and terms of the sale.

174 3. The attorney general shall approve the form of the instrument of
175 conveyance.

Section 6. 1. The governor of the state of Missouri is hereby authorized
2 to remise, release, and forever quit claim all interest of the state of Missouri
3 in the following described real property located in Lafayette County, to wit:

4 A part of the South half of Section 22, described as follows:

5 Beginning at a stake 7.15 chains West of the Southeast corner of
6 the West half of the Southeast Quarter of said Section 22, thence
7 North 28.64 chains to a stake on the right bank of the Missouri
8 River; thence in a Southwesterly direction with the meanders of
9 said river 37.65 chains to the Section line between Sections 22
10 and 27, thence East on said section line 26.75 chains to the place
11 of beginning, containing 38.27 acres, more or less.

12 Also a tract of 3.15 acres being a tract 4.32 chains long North and
13 South by 7.15 chains wide East and West, in the Southeast corner
14 of the West half of the Southeast Quarter of said Section 22.

15 Also 37 acres, more or less, described as follows: Part of the
16 North half of Section 27, beginning at the one sixteenth section
17 corner North of the Northeast Quarter of said Section 27, thence
18 South 12.62 chains to a stake, thence South 79 degrees West 16.92
19 chains to a stake thence North 47 degrees West 25.23 chains to a

20 stake on the right bank of the Missouri River and in the North
21 boundary line of said Section 27, thence East with said boundary
22 line 33.90 chains to the beginning, except from said last
23 described tract the following: Part of the Northwest Quarter of
24 the Northeast Quarter of said Section 27, commencing at a point
25 1.25 chains South and 20.5 links West of the one sixteenth section
26 corner North of the Northeast Quarter of the said Section 27,
27 thence South 71 degrees and 30 minutes West 3.89 chains to a
28 stake on the East side of a road, thence South 3 degrees West
29 parallel with the County road 10.96 chains to a stake, thence East
30 4.48 chains to a point 20.5 links West of the line between the
31 Northeast Quarter of the Northeast Quarter and the Northwest
32 Quarter of the Northeast Quarter of said Section 27, thence North
33 parallel with said line 11.58 chains to the beginning, containing
34 4.94 acres of land, the land so excepted being the same land
35 conveyed to Peter M. LeNoach and wife by deed of record in the
36 recorder's office in said county in book 234 at page 248 all the
37 land hereby conveyed being in Township 51, Range 27 and
38 containing in the aggregate 65.17 acres more or less.

39 Also beginning at a point 285 feet North and 325 West of the
40 sixteenth section corner between the Southeast Quarter of
41 Section 22 and the Northeast Quarter of Section 27, Township 51,
42 Range 27, thence East 125 feet, thence in a Northwesterly
43 direction with a right hand curve 125 foot radius to a point 3
44 degrees and 10 minutes East of the point of beginning, thence
45 North 3 degrees and 10 minutes East 680 feet, thence West 195,
46 thence South parallel with the line between the East and West
47 halves of the Southeast Quarter of said Section 22, 804 feet,
48 thence East 150 feet to the beginning, containing 3.27 acres.

49 Also part of the Northwest Quarter of the Northeast Quarter of
50 Section 27, Township 51, Range 27, described as follows:
51 Beginning at a stake 1313.3 feet South and 478.6 feet West of the
52 one sixteenth section corner North of the Northeast Quarter of
53 said Section 27, thence West 296 feet to a stake, thence North 301
54 feet to a stake, thence North 79 degrees East 459.3 feet to a stake
55 in the West side of public road, thence South 20 degrees and 30
56 minutes West 429.6 feet to the place of beginning, and containing

57 3.16 acres, said last described tract being the same tract
58 conveyed to grantor by John H. Mindrup and wife by deed of
59 record in said recorder's office in book 271 at page 197; and
60 excepting from land above described a roadway conveyed to
61 Peter Roland by deed of record in said recorder's office in book
62 213 at page 288.

63 2. The commissioner of administration shall set the terms and
64 conditions for the sale as the commissioner deems reasonable. Such terms
65 and conditions may include, but are not limited to, the number of appraisals
66 required, the time, place, and terms of the sale.

67 3. Proceeds from the sale of the property less costs associated with the
68 sale shall be deposited in the veterans commission capitol improvement trust
69 fund.

70 4. The attorney general shall approve the form of the instrument of
71 conveyance.

 Section 7. 1. The governor is hereby authorized and empowered to sell,
2 transfer, grant, and convey all interest in fee simple absolute in property
3 owned by the state at the Fort Davidson Historic Site to the City of Pilot
4 Knob. The property to be conveyed is more particularly described as follows:

5 A tract of land situated in the City of Pilot Knob, County of Iron
6 and the State of Missouri, lying in Part of Section 30, Township
7 34 North, Range 4 East of the Fifth Principal Meridian, described
8 as follows, to wit: Commencing at the common corner of Sections
9 29, 30, 31 and 32, Township 34 North, Range 4 East, described on
10 Survey Document Number 600-64159 as shown on a survey by
11 PLS-2550 dated January 20, 2000 and filed with the Missouri
12 Land Survey in Document Number 750-26834; thence along the
13 line between Sections 29 and 30, North 00°45'46" East, 982.52 feet
14 to an iron pin with cap by said PLS 2550; thence leaving said
15 section line, West, 768.18 feet to an iron pin with cap by said PLS
16 2550 on the East right-of-way line of a County Road; thence along
17 said County Road, North 30°50'55" West, 596.36 feet to the POINT
18 OF BEGINNING of the tract herein described; thence continuing
19 along said East right-of-way line, North 30°50'55" West, 6.84 feet
20 to an iron pin with cap by said PLS 2550; thence leaving said
21 East right-of-way line, North 07°30'05" West, 132.59 feet to a drill
22 rod; thence North 24°07'24" West, 467.55 feet to an iron pin with

23 cap by said PLS 2550; thence North 37°10'36" East, 265.27 feet to
24 a drill rod; thence South 25°47'23" East, 332.36 feet to an iron pin;
25 thence South 22°56'24" East, 642.56 feet to an iron pin; thence
26 South 86°24'35" West, 573.80 feet to the point of
27 beginning. Containing 9.07 Acres, more or less and being part of
28 a larger parcel described in Book 359 at Page 756 of the Land
29 Records of Iron County, Missouri.

30 2. The commissioner of administration shall set the terms and
31 conditions for the sale as the commissioner deems reasonable. Such terms
32 and conditions may include, but are not limited to, the number of appraisals
33 required, the time, place, and terms of the sale.

34 3. The attorney general shall approve the form of the instrument of
35 conveyance.

[249.1152. 1. Upon the adoption of a resolution by the governing
2 body of any county of the third classification located within any watershed
3 in this state, or upon the filing of a petition by the property owners
4 residing within the portion of the watershed that is located within the
5 county's boundaries, a watershed improvement district may be proposed
6 as authorized in this section. The resolution or the petition shall contain
7 the following information:

8 (1) The specific description of the watershed, which shall be
9 identical to any United States geological survey designated watershed, and
10 the proposed district within the county including a map illustrating the
11 boundaries of both the watershed and the proposed district;

12 (2) The name of the proposed district;

13 (3) If the creation of the district is proposed by petition filed by
14 property owners, the name and residence of each petitioner; and

15 (4) The purpose of the district.

16 2. Upon the adoption of a resolution proposing the creation of the
17 district under this section, the governing body of the county shall, by order
18 or ordinance, provide a hearing on the creation of the district. The order
19 or ordinance providing a hearing on the creation of such a district shall
20 contain the following information:

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

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

24 3. Whenever a hearing is held as provided by this section, the
25 governing body of the county approving the proposed district shall:

26 (1) Publish notice of the hearing on two separate occasions in at
27 least one newspaper of general circulation in each county located within
28 the proposed district, with the first publication to occur not more than
29 thirty days before the hearing, and the second publication to occur not
30 more than fifteen days or less than ten days before the hearing. The
31 purpose of the district shall be published in the hearing notice;

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

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

35 4. Following the hearing, if the governing body of any county
36 located within the proposed district decides to establish the proposed
37 district, the county shall adopt an order to that effect. If the governing
38 body of any county located within the proposed district receives a petition
39 signed by at least twenty percent of the property owners in the proposed
40 district requesting establishment of the proposed district then the county
41 shall adopt an order to that effect. An order adopted under this
42 subsection shall contain the following:

43 (1) The description of the boundaries of the watershed, which shall
44 be identical to any United States geological survey designated watershed,
45 and the boundaries of the district within the county;

46 (2) A statement that a watershed improvement district has been
47 established;

48 (3) The name of the district;

49 (4) A declaration that the district is a political subdivision of the
50 state; and

51 (5) The purpose of the district.

52 5. A district established under this section may, at a general or
53 primary election, submit to the qualified voters within the district
54 boundaries a real property tax that shall not exceed five cents per one
55 hundred dollars assessed valuation to fund the operation of the
56 district. The ballot of submission shall be in substantially the following
57 form:

58 Shall the (name of district) impose a real property tax within
59 the district at a rate of not more than (insert amount) dollars per

60 hundred dollars of assessed valuation to fund the operation of the district?

61 ☐ YES ☐ NO

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

64 If a majority of the votes cast in each county that is part of the district
65 favor the proposal, then the real property tax shall become effective in the
66 district on the first day of the year following the year of the election. If a
67 majority of the votes cast in each county that is a part of the district
68 oppose the proposal, then that county shall not impose the real property
69 tax authorized in this section until after the county governing body has
70 submitted another such real property tax proposal and the proposal is
71 approved by a majority of the qualified voters voting thereon. However,
72 if a real property tax proposal is not approved, the governing body of the
73 county shall not resubmit a proposal to the voters under this section
74 sooner than twelve months from the date of the last proposal submitted
75 under this section.

76 6. The real property tax authorized by this section is in addition
77 to all other real property taxes allowed by law.

78 7. Once the real property tax authorized by this section is
79 abolished or terminated by any means, all funds remaining in the trust
80 fund shall be used solely for the purposes approved in the ballot question
81 authorizing the tax. The tax shall not be abolished or terminated while
82 the district has any financing or other obligations outstanding. Any funds
83 in the trust fund which are not needed for current expenditures may be
84 invested by the district in the securities described in subdivisions (1) to
85 (12) of subsection 1 of section 30.270, RSMo, or repurchase agreements
86 secured by such securities.

87 8. There is hereby created a board of trustees to administer any
88 district created and the expenditure of revenue generated under this
89 section. The board shall consist of at least three but not more than ten
90 individuals from the district. The board shall be appointed by the
91 governing body of each county in the district. The membership of the
92 board shall to the extent practicable be in proportion to the number of
93 people living in the watershed in each county. Each county located within
94 the district shall be represented on the board by at least one trustee. Of
95 the initial trustees appointed from each county, a majority shall serve

terms of one year, and the remainder shall serve terms of two years, as determined by lot. After the initial appointments of the trustees, the trustees shall be elected by the property owners within the district. Each trustee may be elected to no more than five consecutive two-year terms. Vacancies shall be filled by the board. Each trustee shall serve until a successor is elected and sworn. The trustees shall not receive compensation for their services, but may be reimbursed for their actual and necessary expenses. The board shall elect a chair and other officers necessary for its membership.

9. A watershed improvement district created under this section is authorized to own, install, operate, and maintain decentralized or individual on-site wastewater treatment plants. A watershed improvement district created under this section shall be a body corporate and a political subdivision of the state of Missouri, shall be capable of suing and being sued in contract in its corporate name, and shall be capable of holding such real and personal property necessary for corporate purposes. The district shall implement procedures to regulate the area within and consistent with the purpose of the district and to educate property owners about the requirements imposed by the district.

10. A watershed improvement district created under this section shall have the power to borrow money and incur indebtedness and evidence the same by certificates, notes, or debentures, to issue bonds and use any one or more lawful funding methods the district may obtain for its purposes at such rates of interest as the district may determine. Any bonds, notes, and other obligations issued or delivered by the district may be secured by mortgage, pledge, or deed of trust of any or all of the property within the district. Every issue of such bonds, notes, or other obligations shall be payable out of property and revenues of the district and may be further secured by other property within the district, which may be pledged, assigned, mortgaged, or a security interest granted for such payment, without preference or priority of the first bonds issued, subject to any agreement with the holders of any other bonds pledging any specified property or revenues. Such bonds, notes, or other obligations shall be authorized by resolution of the district board, and shall bear such date or dates, and shall mature at such time or times, but not in excess of thirty years, as the resolution shall specify. Such bonds, notes, or other

obligations shall be in such denomination, bear interest at such rate or rates, be in such form, either coupon or registered, be issued as current interest bonds, compound interest bonds, variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such manner, be payable in such place or places, and be subject to redemption as such resolution may provide, notwithstanding section 108.170, RSMo. The bonds, notes, or other obligations may be sold at either public or private sale, at such interest rates, and at such price or prices as the district shall determine.

11. The county commission of any county located within a watershed improvement district may authorize individual properties to be served by the district by adoption of a resolution or upon the filing of a petition signed by at least twenty percent of the property owners of the proposed area. The resolution or petition shall describe generally the size and location of the proposed area.

12. In the event that any property within a watershed improvement district proposed under this section lies within or is serviced by any existing sewer district formed under this chapter, chapter 204, or chapter 250, RSMo, the property shall not become part of the watershed improvement district formed under this section unless the existing sewer district agrees to refrain from providing service or to discontinue service to the property. No property shall become part of the watershed district until the owner of that property has paid in full all outstanding costs owed to an existing sewer district formed under this chapter, chapter 204, or chapter 250, RSMo.

13. No service shall be initiated to any property lying within the watershed improvement district created under this section unless the property owner elects to have the service provided by the district.

14. Any on-site wastewater treatment systems installed on any property that participates in the watershed improvement district formed under this section shall meet all applicable standards for such on-site wastewater treatment systems under sections 701.025 to 701.059, RSMo, and as required by rules or regulations promulgated by the appropriate state agencies.

15. Property owners participating in the watershed improvement district formed under this section shall be required as a condition of continued participation to have a maintenance plan approved by the

168 watershed improvement district for the on-site wastewater treatment
169 systems on their properties. Such property owners shall also execute a
170 utilities easement to allow the district access to the system for
171 maintenance purposes and inspections. The property owner shall provide
172 satisfactory proof that periodic maintenance is performed on the sewage
173 system. The level of satisfactory proof required and the frequency of
174 periodic proof shall be determined by the board of trustees.

175 16. In the event that the district is dissolved or terminated by any
176 means, the governing bodies of the counties in the district shall appoint
177 a person to act as trustee for the district so dissolved or
178 terminated. Before beginning the discharge of duties, the trustee shall
179 take and subscribe an oath to faithfully discharge the duties of the office,
180 and shall give bond with sufficient security, approved by the governing
181 bodies of the counties, to the use of the dissolved or terminated district,
182 for the faithful discharge of duties. The trustee shall have and exercise
183 all powers necessary to liquidate the district, and upon satisfaction of all
184 remaining obligations of the district, shall pay over to the county treasurer
185 of each county in the district and take receipt for all remaining moneys in
186 amounts based on the ratio the levy of each county bears to the total levy
187 for the district in the previous three years or since the establishment of
188 the district, whichever time period is shorter. Upon payment to the
189 county treasurers, the trustee shall deliver to the clerk of the governing
190 body of any county in the district all books, papers, records, and deeds
191 belonging to the dissolved district.]

2 [249.1154. The governing body of any county, by order or ordinance
3 or upon the filing of a petition signed by at least twenty percent of the
4 property owners in an area proposed for designation under this section,
5 may designate groundwater depletion areas within a watershed
6 improvement district created under section 249.1150 or 249.1152 and may
require well volume monitoring.]

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

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