

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 186
93RD GENERAL ASSEMBLY

Reported from the Committee on Ways and Means, April 21, 2005, with recommendation that the Senate Committee Substitute do pass.

0848S.08C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal sections 56.060, 56.312, 56.631, 56.640, 56.650, 56.660, 56.765, 64.940, 67.1775, 67.1922, 67.1934, 94.270, 94.660, 94.700, 136.150, 144.044, 144.518, 184.357, 210.860, 210.861, 321.552, 321.554, 473.770, 473.771, 483.260, and 570.120, RSMo, and to enact in lieu thereof thirty-eight new sections relating to county government, with a penalty provision 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 56.060, 56.312, 56.631, 56.640, 56.650, 56.660, 56.765, 64.940, 67.1775, 67.1922, 67.1934, 94.270, 94.660, 94.700, 136.150, 144.044, 144.518, 184.357, 210.860, 210.861, 321.552, 321.554, 473.770, 473.771, 483.260, and 570.120, RSMo, are repealed and thirty-eight new sections enacted in lieu thereof to be known as sections 56.060, 56.312, 56.631, 56.640, 56.650, 56.660, 56.765, 64.940, 66.403, 67.055, 67.1159, 67.1305, 67.1775, 67.1809, 67.1922, 67.1934, 67.2555, 82.850, 94.270, 94.660, 94.700, 94.837, 94.838, 115.348, 136.150, 144.044, 144.518, 184.357, 198.345, 210.860, 210.861, 321.552, 321.554, 473.770, 473.771, 570.120, 1, and 2, RSMo, to read as follows:

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

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

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

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

 56.312. 1. Notwithstanding the provisions of sections 50.525 to 50.745, RSMo,
2 the [one-half of the] tax collection fee which is designated for the use of the prosecuting
3 or circuit attorney as provided in section 136.150, RSMo, shall be deposited by the county
4 treasurer **or the county executive** into a separate interest-bearing fund to be
5 expended at the direction of the prosecuting attorney as provided in this section. These
6 funds shall not be budgeted by the governing body of the county or the city of St. Louis,
7 and shall be expended only upon warrants executed by the circuit or prosecuting
8 attorney, directing the treasurer **or the county executive** to issue checks thereon.

9 2. The moneys deposited in the fund may be used by the prosecuting or circuit
10 attorney for office supplies, postage, books, training, office equipment, capital outlay,
11 expenses of trial and witness preparation, additional employees for the staff of the
12 prosecuting or circuit attorney, salary supplements for existing employees on the staff
13 of the prosecuting or circuit attorney, **or for any other expenses related to the**
14 **investigation or prosecution of criminal conduct.**

15 3. No prior approval of the expenditures from this fund shall be required by the
16 governing body of the county or the city of St. Louis, nor shall any prior audit or
17 encumbrance of the fund be required before any expenditure is made by the prosecuting
18 or circuit attorney from this fund. This fund may be audited by the state auditor's office
19 or the appropriate auditing agency.

20 4. If the moneys collected and deposited into this fund are not totally expended
21 annually, then the unexpended balance shall remain in said fund and the balance shall
22 be kept in said fund to accumulate, **along with any interest accrued**, from year to
23 year.

 56.631. 1. The county commission **or governing body** of any county [of the first
2 class not having a charter form of government or any second class county which contains
3 part of a city with a population of at least three hundred fifty thousand], **except for**

4 **any county with a charter form of government and with more than two**
5 **hundred fifty thousand but fewer than three hundred fifty thousand**
6 **inhabitants**, may by order of the commission **or governing body** appoint some
7 suitable person to the position of county counselor. If a county counselor is appointed,
8 he shall be commissioned as other officers are commissioned. The county counselor shall
9 serve at the pleasure of the county commission **or governing body**.

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

13 3. The county commission **or governing body** shall fix the compensation of the
14 county counselor.

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

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

12 2. In all cases in which a civil fine may be imposed pursuant to section 49.272,
13 RSMo, it shall be the duty of the county counselor, rather than the county prosecuting
14 attorney, to prosecute such violations in the associate division of the circuit court in the
15 county where the violation occurred.

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

56.650. If a county counselor is appointed, he shall in person, or by assistant, at
2 the election of the county commission **or governing body**, attend [each sitting] **such**
3 **sittings** of the county commission and give advice on all legal questions that may arise

4 during the session of the commission **or governing body as the county commission**
5 **or governing body**, and he shall assist the **county commission or governing body**
6 in all such matters that may be referred to him. The county counselor may, with the
7 approval of the county commission **or governing body**, employ such office personnel
8 as are necessary in the discharge of his official duties and such employees and assistants
9 shall hold their positions at the pleasure of the county counselor and shall be paid
10 monthly by the county commission **or governing body** out of the county treasury. The
11 county counselor may, with the approval of the county commission **or governing body**,
12 appoint such assistants as are necessary in the conduct of his office, who shall receive
13 as compensation such salary as is fixed by the county counselor and approved by the
14 county commission **or governing body**.

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

56.765. 1. A surcharge of one dollar shall be assessed as costs in each court
2 proceeding filed in any court in the state in all criminal cases including violations of any
3 county ordinance or any violation of a criminal or traffic law of the state, including an
4 infraction; except that no such surcharge shall be collected in any proceeding in any
5 court when the proceeding or the defendant has been dismissed by the court or when
6 costs are to be paid by the state, county or municipality.

2. One-half of all moneys collected under the provisions of subsection 1 of this
8 section shall be payable to the state of Missouri and remitted to the director of revenue
9 who shall deposit the amount collected pursuant to this section to the credit of the
10 "Missouri Office of Prosecution Services Fund" which is hereby created in the state
11 treasury. The moneys credited to the Missouri office of prosecution services fund from
12 each county shall be used only for the purposes set forth in sections 56.750, 56.755, and
13 56.760. The state treasurer shall be the custodian of the fund, and shall make
14 disbursements, as allowed by lawful appropriations. All earnings resulting from the

15 investment of money in the fund shall be credited to the Missouri office of prosecution
16 services fund. The Missouri office of prosecution services may collect a registration fee
17 to pay for expenses included in sponsoring training conferences. The revenues and
18 expenditures of the Missouri office of prosecution services shall be subject to an annual
19 audit to be performed by the Missouri state auditor. The Missouri office of prosecution
20 services shall also be subject to any other audit authorized and directed by the state
21 auditor.

22 3. One-half of all moneys collected under the provisions of subsection 1 of this
23 section shall be [payable to the county treasurer of each county from which such funds
24 were generated. The county treasurer shall deposit all of such funds into the county
25 treasury in a separate fund to be used solely for the purpose of additional training for
26 circuit and prosecuting attorneys and their staffs] **deposited by the county treasurer**
27 **or the county executive into a separate interest-bearing fund to be expended**
28 **by the prosecuting or circuit attorney. The funds shall not be budgeted by**
29 **the governing body of the county or any city not within a county but shall be**
30 **expended upon the request or direction of the prosecuting attorney or circuit**
31 **attorney directing the county treasurer or county executive to issue checks**
32 **on the funds only for the purpose of additional training for circuit or**
33 **prosecuting attorneys.** If the funds collected and deposited by the county are not
34 totally expended annually for the purposes set forth in this subsection, then the
35 unexpended moneys shall remain in said fund and the balance shall be kept in said fund
36 to accumulate, **along with any interest accrued**, from year to year, or at the request
37 of the circuit or prosecuting attorney, [with the approval of the county commission or the
38 appropriate governing body of the county or the city of St. Louis, and] may be used to
39 pay for [expert witness fees, travel expenses incurred by victim/witnesses in case
40 preparation and trial, for expenses incurred for changes of venue, for expenses incurred
41 for special prosecutors, and for other] lawful expenses incurred by the circuit or
42 prosecuting attorney in operation of that office **or any other expenses related to the**
43 **investigation or prosecution of criminal conduct.**

44 4. There is hereby established in the state treasury the "Missouri Office of
45 Prosecution Services Revolving Fund". Any moneys received by or on behalf of the
46 Missouri office of prosecution services from registration fees, federal and state grants or
47 any other source established in section 56.760 in connection with the purposes set forth
48 in sections 56.750, 56.755, and 56.760 shall be deposited into the fund.

49 5. The moneys in the Missouri office of prosecution services revolving fund shall
50 be kept separate and apart from all other moneys in the state treasury. The state

51 treasurer shall administer the fund and shall disburse moneys from the fund to the
52 Missouri office of prosecution services pursuant to appropriations for the purposes set
53 forth in sections 56.750, 56.755 and 56.760.

54 6. Any unexpended balances remaining in the Missouri office of prosecution
55 services fund and the Missouri office of prosecution services revolving fund at each
56 biennium shall be exempt from the provisions of section 33.080, RSMo, relating to the
57 transfer of unexpended balances to general revenue.

64.940. 1. The authority shall have the following powers:

2 (1) To acquire by gift, bequest, purchase or lease from public or private sources
3 and to plan, construct, operate and maintain, or to lease to others for construction,
4 operation and maintenance a sports stadium, field house, indoor and outdoor
5 recreational facilities, centers, playing fields, parking facilities and other suitable
6 concessions, and all things incidental or necessary to a complex suitable for all types of
7 sports and recreation, either professional or amateur, commercial or private, either upon,
8 above or below the ground;

9 (2) To charge and collect fees and rents for use of the facilities owned or operated
10 by it or leased from or to others;

11 (3) To adopt a common seal, to contract and to be contracted with, including, but
12 without limitation, the authority to enter into contracts with counties and other political
13 subdivisions under sections 70.210 to 70.320, RSMo, and to sue and to be sued;

14 (4) To receive for its lawful activities any contributions or moneys appropriated
15 by municipalities, counties, state or other political subdivisions or agencies or by the
16 federal government or any agency or officer thereof or from any other source;

17 (5) To disburse funds for its lawful activities and fix salaries and wages of its
18 officers and employees;

19 (6) To borrow money for the acquisition, planning, construction, equipping,
20 operation, maintenance, repair, extension and improvement of any facility, or any part
21 or parts thereof, which it has the power to own or to operate, and to issue negotiable
22 notes, bonds, or other instruments in writing as evidence of sums borrowed, as
23 hereinafter provided in this section:

24 (a) Bonds or notes issued hereunder shall be issued pursuant to a resolution
25 adopted by the commissioners of the authority which shall set out the estimated cost to
26 the authority of the proposed facility or facilities, and shall further set out the amount
27 of bonds or notes to be issued, their purpose or purposes, their date or dates,
28 denomination or denominations, rate or rates of interest, time or times of payment, both
29 of principal and of interest, place or places of payment and all other details in connection

30 therewith. Any such bonds or notes may be subject to such provision for redemption
31 prior to maturity, with or without premium, and at such times and upon such conditions
32 as may be provided by the resolution.

33 (b) Such bonds or notes shall bear interest at a rate not exceeding eight percent
34 per annum and shall mature within a period not exceeding fifty years and may be sold
35 at public or private sale for not less than ninety-five percent of the principal amount
36 thereof. Bonds or notes issued by an authority shall possess all of the qualities of
37 negotiable instruments under the laws of this state.

38 (c) Such bonds or notes may be payable to bearer, may be registered or coupon
39 bonds or notes and if payable to bearer, may contain such registration provisions as to
40 either principal and interest, or principal only, as may be provided in the resolution
41 authorizing the same which resolution may also provide for the exchange of registered
42 and coupon bonds or notes. Such bonds or notes and any coupons attached thereto shall
43 be signed in such manner and by such officers of the authority as may be provided for
44 by the resolution authorizing the same. The authority may provide for the replacement
45 of any bond or note which shall become mutilated, destroyed or lost.

46 (d) Bonds or notes issued by an authority shall be payable as to principal,
47 interest and redemption premium, if any, out of the general funds of the authority,
48 including rents, revenues, receipts and income derived and to be derived for the use of
49 any facility or combination of facilities, or any part or parts thereof, acquired,
50 constructed, improved or extended in whole or in part from the proceeds of such bonds
51 or notes, including but not limited to stadium rentals, concessions, parking facilities and
52 from funds derived from any other facilities or part or parts thereof, owned or operated
53 by the authority, all or any part of which rents, revenues, receipts and income the
54 authority is authorized to pledge for the payment of said principal, interest, and
55 redemption premium, if any. Bonds or notes issued pursuant to this section shall not
56 constitute an indebtedness of the authority within the meaning of any constitutional or
57 statutory restriction, limitation or provision, and such bonds or notes shall not be
58 payable out of any funds raised or to be raised by taxation. Bonds or notes issued
59 pursuant to this section may be further secured by a mortgage or deed of trust upon the
60 rents, revenues, receipts and income herein referred to or any part thereof or upon any
61 leasehold interest or other property owned by the authority, or any part thereof, whether
62 then owned or thereafter acquired. The proceeds of such bonds or notes shall be
63 disbursed in such manner and under such restrictions as the authority may provide in
64 the resolution authorizing the issuance of such bonds or notes or in any such mortgage
65 or deed of trust.

66 (e) It shall be the duty of the authority to fix and maintain rates and make and
67 collect charges for the use and services of its interest in the facility or facilities or any
68 part thereof operated by the authority which shall be sufficient to pay the cost of
69 operation and maintenance thereof, to pay the principal of and interest on any such
70 bonds or notes and to provide funds sufficient to meet all requirements of the resolution
71 by which such bonds or notes have been issued.

72 (f) The resolution authorizing the issuance of any such bonds or notes may
73 provide for the allocation of rents, revenues, receipts and income derived and to be
74 derived by the authority from the use of any facility or part thereof into such separate
75 accounts as shall be deemed to be advisable to assure the proper operation and
76 maintenance of any facility or part thereof and the prompt payment of any bonds or
77 notes issued to finance all or any part of the costs thereof. Such accounts may include
78 reserve accounts necessary for the proper operation and maintenance of any such facility
79 or any part thereof, and for the payment of any such bonds or notes. Such resolution
80 may include such other covenants and agreements by the authority as in its judgment
81 are advisable or necessary properly to secure the payment of such bonds or notes.

82 (g) The authority may issue negotiable refunding bonds or notes for the purpose
83 of refunding, extending or unifying the whole or any part of such bonds or notes then
84 outstanding, which bonds or notes shall not exceed the principal of the outstanding
85 bonds or notes to be refunded and the accrued interest thereon to the date of such
86 refunding, including any redemption premium. The authority may provide for the
87 payment of interest on such refunding bonds or notes at a rate in excess of the bonds or
88 notes to be refunded but such interest rate shall not exceed the maximum rate of interest
89 hereinbefore provided.

90 (7) To condemn any and all rights or property, of any kind or character,
91 necessary for the purposes of the authority, subject, however, to the provisions of
92 sections 64.920 to 64.950 and in the manner provided in chapter 523, RSMo; provided,
93 however, that no property now or hereafter vested in or held by the state or by any
94 county, city, village, township or other political subdivisions shall be taken by the
95 authority without the authority or consent of such political subdivisions;

96 (8) To perform all other necessary and incidental functions; and to exercise such
97 additional powers as shall be conferred by the general assembly or by act of congress.

98 2. The authority is authorized and directed to proceed to carry out its duties,
99 functions and powers in accordance with sections 64.920 to 64.950 as rapidly as may be
100 economically practicable and is vested with all necessary and appropriate powers not
101 inconsistent with the constitution or the laws of the United States to effectuate the same,

102 except the power to levy taxes or assessments.

103 **3. Any expenditure made by the authority located in a county with a**
104 **charter form of government and with more than six hundred thousand but**
105 **fewer than seven hundred thousand inhabitants, that is over five thousand**
106 **dollars, including professional service contracts, must be competitively bid.**

66.403. No person shall be elected to serve more than eight years total
2 **as the county executive or in the legislature of any county with a charter**
3 **form of government and with more than six hundred thousand but fewer than**
4 **seven hundred thousand inhabitants. In applying this section, service as such**
5 **county executive or in such legislature resulting from an election prior to**
6 **August 28, 2005, or service of less than two years, in the case of a member or**
7 **county executive elected after the effective date of this section to complete**
8 **the term of another person, shall not be counted.**

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".**

67.1159. 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 67.1100 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
20 sales tax at a rate of (insert rate of percent) percent for economic
21 development 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 board shall
172 submit to the joint committee on economic development a report, not
173 exceeding one page in length, which must include the following information
174 for each project using the tax authorized under this section:

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

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

178 (3) A statement of total expenditures during the preceding calendar
179 year in each of the following categories:

180 (a) Infrastructure improvements;

181 (b) Land and or buildings;

182 (c) Machinery and equipment;

183 (d) Job training investments;

184 (e) Direct business incentives;

185 (f) Marketing;

186 (g) Administration and legal expenses; and

187 (h) Other expenditures.

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

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

195 ☐ YES

☐ NO

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

204 19. Whenever the governing body of any city or county that has
205 adopted the sales tax authorized in this section receives a petition, signed by
206 ten percent of the registered voters of the city or county voting in the last
207 gubernatorial election, calling for an election to repeal the sales tax imposed
208 under this section, the governing body shall submit to the voters a proposal
209 to repeal the tax. If a majority of the votes cast on the question by the
210 qualified voters voting thereon are in favor of the repeal, that repeal shall
211 become effective on December thirty-first of the calendar year in which such
212 repeal was approved. If a majority of the votes cast on the question by the
213 qualified voters voting thereon are opposed to the repeal, then the tax shall
214 remain effective until the question is resubmitted under this section to the
215 qualified voters and the repeal is approved by a majority of the qualified
216 voters voting on the question.

217 20. If any provision of this section or section 67.1303 or the application
218 thereof to any person or circumstance is held invalid, the invalidity shall not
219 affect other provisions or application of this section or section 67.1303 which
220 can be given effect without the invalid provision or application, and to this
221 end the provisions of this section and section 67.1303 are declared severable.

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**
14 **a community children's services fund for the purpose of providing services**
15 **to protect the well-being and safety of children and youth nineteen years of**
16 **age or less and to strengthen families**, be authorized to levy a sales tax of
17 (not 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.] **If a majority of the votes cast**
28 **on the question by the qualified voters voting thereon are in favor of the**
29 **question, then the ordinance or order and any amendments thereto shall be**
30 **in effect on the first day of the second calendar quarter after the director**
31 **receives notification of the local sales tax. If a question receives less than the**
32 **required majority, then the governing authority of the city or county shall**
33 **have no power to impose the sales tax unless and until the governing**
34 **authority of the city or county has submitted another question to authorize**
35 **the imposition of the sales tax authorized by this section and such question**
36 **is approved by the required majority of the qualified voters voting**
37 **thereon. However, in no event shall a question under this section be**
38 **submitted to the voters sooner than twelve months from the date of the last**
39 **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.**

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

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

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

24

☐ YES☐ NO

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

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

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

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

13 ☐ YES ☐ NO

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

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

67.2555. Any expenditure of more than five thousand dollars made by
 2 the county executive of a county with a charter form of government and with
 3 more than six hundred thousand but fewer than seven hundred thousand
 4 inhabitants must be competitively bid.

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

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

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

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

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

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

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

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

38 3. The ballot of submission for the tax authorized in this section shall

39 be in substantially the following form:

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

47 ☐ YES ☐ NO

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

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

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

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

73 7. The same sales tax permits, exemption certificates, and retail
74 certificates required for the administration and collection of state sales tax

75 in chapter 144, RSMo, shall be deemed adequate for the administration and
76 collection of any tax imposed under this section, and no additional permit,
77 exemption certificate, or retail certificate shall be required, provided that the
78 director of the department of revenue may prescribe a form of exemption
79 certificate for an exemption from any tax imposed under this section.

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

99 9. It is unlawful for any person to advertise or hold out or state to the
100 public or to any food establishment patron, directly or indirectly, that the tax
101 or any part thereof imposed by this section, and required to be collected by
102 that person, will be absorbed by that person, or anyone on behalf of that
103 person, or that it will not be separately stated and added to the price of the
104 food establishment bill, or if added, that it or any part thereof will be
105 refunded.

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

110 Shall (insert the name of the city) repeal the sales
111 tax imposed at a rate of (insert rate of percent) percent for the sole

112 purpose of providing funds for the development, promotion, and operation of
113 museum and tourism-related activities and facilities, with (insert rate
114 of percent) percent of such tax dedicated to museum purposes?

115 ☐ YES ☐ NO

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

118 If a majority of the votes cast on the proposal are in favor of repeal, that
119 repeal shall become effective on December thirty-first of the calendar year in
120 which such repeal was approved. If a majority of the votes cast on the
121 question by the qualified voters voting thereon are opposed to the repeal,
122 then the tax authorized in this section shall remain effective until the
123 question is resubmitted under this section to the qualified voters, and the
124 repeal is approved by a majority of the qualified voters voting on the
125 question.

126 11. Whenever the governing body of any city that has adopted the tax
127 authorized in this section receives a petition, signed by ten percent of the
128 registered voters of the city voting in the last gubernatorial election, calling
129 for an election to repeal the tax imposed under this section, the governing
130 body shall submit to the voters of the city a proposal to repeal the tax. If a
131 majority of the votes cast on the question by the qualified voters voting
132 thereon are in favor of the repeal, that repeal shall become effective on
133 December thirty-first of the calendar year in which such repeal was approved.
134 a majority of the votes cast on the question by the qualified voters voting
135 thereon are opposed to the repeal, then the tax shall remain effective until
136 the question is resubmitted under this section to the qualified voters and the
137 repeal is approved by a majority of the qualified voters voting on the
138 question.

139 12. If the tax is repealed, all funds remaining in the special trust funds
140 shall continue to be used solely for the designated purposes. Any funds in the
141 special trust funds which are not needed for current expenditures shall be
142 invested in the same manner as other funds are invested. Any interest and
143 moneys earned on such investments shall be credited to the funds.

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, no city of the fourth**
49 **classification with more than fifty-one thousand but fewer than fifty-two**
50 **thousand inhabitants shall levy or collect a license fee on hotels or motels in**
51 **an amount in excess of one thousand dollars per year. No hotel or motel in**
52 **such city shall be required to pay a license fee in excess of such amount, and**
53 **any license fee in such city that exceeds the limitation of this subsection shall**
54 **be automatically reduced to comply with this subsection.**

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 shall levy or collect a license fee on hotels or motels in an amount**
58 **in excess of twelve thousand dollars per year. No hotel or motel in such city**
59 **shall be required to pay a license fee in excess of such amount, and any**
60 **license fee in such city that exceeds the limitation of this subsection shall be**
61 **automatically reduced to comply with this subsection.**

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

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

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

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

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

15 ☐ YES ☐ NO

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

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

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

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

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

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

3 (1) "City" shall mean any incorporated city, town, or village in the state of
4 Missouri with a population of [two hundred] **one hundred** or more, but the term "city"
5 does not 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 be not 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 as provided in
3 section 144.020, RSMo, including alcoholic beverages, the provisions of
4 chapter 311, RSMo, notwithstanding;

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

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

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

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

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

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

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

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

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

41 ☐ YES ☐ NO

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

51 4. Any tax on the retail sales of food imposed under this section shall

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

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

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

70 ☐ YES ☐ NO

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

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

88 **qualified voters voting thereon are opposed to the repeal, then the tax shall**
89 **remain effective until the question is resubmitted under this section to the**
90 **qualified voters and the repeal is approved by a majority of the qualified**
91 **voters voting on the question.**

115.348. No person shall qualify as a candidate for elective public office
2 **in the state of Missouri who has been convicted of or pled guilty to a felony**
3 **or misdemeanor under the federal laws of the United States of America.**

136.150. The attorney general shall furnish legal advice to the director of
2 revenue. He shall commence legal proceedings and conduct legal actions for the
3 collection of delinquent taxes, licenses and fees, referred to him for collection by the
4 director of revenue. The state director of revenue shall have the power to call upon
5 circuit attorneys or prosecuting attorneys for assistance in the collection of delinquent
6 taxes, licenses and fees, and such taxes, licenses and fees collected in any proceeding or
7 action by the attorney general or by any circuit or prosecuting attorney shall be paid to
8 and received by the director of revenue; except that, the state shall pay, from funds
9 appropriated by the general assembly for such purpose, a collection fee of twenty percent
10 of the delinquent tax, license, or fee recovered by the circuit or prosecuting
11 attorney. The collection fee shall be deposited [in] **by the county [treasury, with**
12 **one-half of such collection fee being designated for the use of the prosecuting or circuit**
13 **attorney's office and one-half of such collection fee to be expended as the county shall**
14 **determine] treasurer or the county executive into a separate interest-bearing**
15 **fund to be expended by the prosecuting or circuit attorney. The funds shall**
16 **not be budgeted by the governing body of the county or any city not within**
17 **a county but shall be expended upon the request or direction of the**
18 **prosecuting attorney or circuit attorney directing the county treasurer or**
19 **county executive to issue checks on such fund for lawful expenses incurred**
20 **by the circuit or prosecuting attorney in operation of that office or any other**
21 **expenses related to the investigation or prosecution of criminal conduct. If**
22 **the funds collected and deposited by the county are not totally expended**
23 **annually for the purposes set forth in this subsection, then the unexpended**
24 **moneys shall remain in said fund, and the balance shall be kept in said fund**
25 **to accumulate, along with any interest accrued, from year to year.**

2 144.044. 1. As used in this section, the [phrase] **the following terms mean:**

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

5 **(2) "Sale of a new manufactured home" [shall be defined to be], a transfer of a**

6 manufactured home, as defined in section 700.010, RSMo, which involves the delivery
7 of the document known as the manufacturer's statement of origin to a person other than
8 a manufactured home dealer, as dealer is defined in section 700.010, RSMo, for purposes
9 of allowing such person to obtain a title to the manufactured home from the department
10 of revenue of this state or the appropriate agency or officer of any other state.

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

21 **3. In the event of the sale of a new modular unit, forty percent of the**
22 **retail sale of the unit or forty percent of the manufacturer's sales price of the**
23 **unit if the manufacturer makes a sale to a consumer that is not a retail sale,**
24 **plus any carrier charge and freight charges shall be considered the sale of a**
25 **service and sixty percent shall be the retail sale of tangible personal**
26 **property. In addition to the exemptions granted under the provisions of**
27 **section 144.030, the sale of services as defined in this section shall be**
28 **specifically exempted from the provisions of sections 238.235 and 238.410,**
29 **RSMo, the local sales tax law as defined in section 32.085, RSMo, sections**
30 **144.010 to 144.525 and 144.600 to 144.745, and from the computation of the tax**
31 **levied, assessed, or payable under sections 238.235 and 238.410, RSMo, the**
32 **local sales tax law as defined in section 32.085, RSMo, sections 144.010 to**
33 **144.525 and 144.600 to 144.745, and section 238.235, RSMo.**

144.518. In addition to the exemptions granted pursuant to section 144.030, there
2 is hereby specifically exempted from the provisions of sections 66.600 to 66.635, RSMo,
3 sections 67.391 to 67.395, RSMo, sections 67.500 to 67.545, RSMo, section 67.547, RSMo,
4 sections 67.550 to 67.594, RSMo, sections 67.665 to 67.667, RSMo, sections 67.671 to
5 67.685, RSMo, sections 67.700 to 67.727, RSMo, section 67.729, RSMo, sections 67.730
6 to 67.739, RSMo, sections 67.1000 to 67.1012, RSMo, **section 82.850, RSMo**, sections
7 92.325 to 92.340, RSMo, sections 92.400 to 92.421, RSMo, sections 94.500 to 94.570,
8 RSMo, section 94.577, RSMo, sections 94.600 to 94.655, RSMo, section 94.660, RSMo,

9 sections 94.700 to 94.755, RSMo, sections 94.800 to 94.825, RSMo, section 94.830, RSMo,
 10 sections 94.850 to 94.857, RSMo, sections 94.870 to 94.881, RSMo, section 94.890, RSMo,
 11 sections 144.010 to 144.525, and sections 144.600 to 144.761, sections 190.335 to 190.337,
 12 RSMo, sections 238.235 and 238.410, RSMo, section 321.242, RSMo, section 573.505,
 13 RSMo, and section 644.032, RSMo, and from the computation of the tax levied, assessed
 14 or payable pursuant to sections 66.600 to 66.635, RSMo, sections 67.391 to 67.395, RSMo,
 15 sections 67.500 to 67.545, RSMo, section 67.547, RSMo, sections 67.550 to 67.594, RSMo,
 16 sections 67.665 to 67.667, RSMo, sections 67.671 to 67.685, RSMo, sections 67.700 to
 17 67.727, RSMo, section 67.729, RSMo, sections 67.730 to 67.739, RSMo, sections 67.1000
 18 to 67.1012, RSMo, **section 82.850, RSMo**, sections 92.325 to 92.340, RSMo, sections
 19 92.400 to 92.421, RSMo, sections 94.500 to 94.570, RSMo, section 94.577, RSMo, sections
 20 94.600 to 94.655, RSMo, section 94.660, RSMo, sections 94.700 to 94.755, RSMo, sections
 21 94.800 to 94.825, RSMo, section 94.830, RSMo, sections 94.850 to 94.857, RSMo, sections
 22 94.870 to 94.881, RSMo, section 94.890, RSMo, sections 144.010 to 144.525, sections
 23 144.600 to 144.761, sections 190.335 to 190.337, RSMo, sections 238.235 and 238.410,
 24 RSMo, section 321.242, RSMo, section 573.505, RSMo, and section 644.032, RSMo,
 25 machines or parts for machines used in a commercial, coin-operated amusement and
 26 vending business where sales tax is paid on the gross receipts derived from the use of
 27 commercial, coin-operated amusement and vending machines.

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

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

14 (1) Shall the Metropolitan Zoological Park and Museum District of the City of
 15 and County of be authorized to increase the tax rate for
 16 the zoological park subdistrict up to the maximum tax rate of eight cents, or any percent
 17 thereof, on each \$100 of assessed valuation of taxable property within the district for the

18 purpose of operating, maintaining and otherwise financially supporting the subdistrict?
19 The tax rate shall be set annually by the board based on the budget submitted by the
20 zoological park subdistrict and approved by the board. This tax rate shall replace the
21 present tax rate of cents for the zoological park subdistrict.

22 ☐ YES ☐ NO

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

31 ☐ YES ☐ NO

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

41 ☐ YES ☐ NO

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

52 ☐ YES ☐ NO

53 In the event that a majority of the voters voting on such proposition or propositions in

54 such city and the majority of the voters voting on such proposition or propositions in
55 such county cast votes "YES" on the proposition or propositions, then the tax rate for
56 such subdistrict shall be deemed in full force and effect as of the first day of the second
57 month following the election. The results of the aforesaid election shall be certified by
58 the election officials of such city and county, respectively, to the respective chief
59 executive officers of such city and county not less than thirty days after the day on which
60 such election was held. The cost of the election shall be paid as provided by sections
61 115.063 and 115.065, RSMo. In the event the proposition or propositions shall fail to
62 receive a majority of the votes "YES" in either the city or the county, then the
63 proposition or propositions shall not be resubmitted at any election held within one year
64 of the date of the election the proposition or propositions were rejected.

**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 inhabitants but fewer
5 than twenty-eight thousand three hundred inhabitants or any county of the
6 third classification without a township form of government and with more
7 than nine thousand five hundred fifty but fewer than nine thousand six
8 hundred fifty inhabitants. For purposes of this section, "assisted living
9 facility" shall mean any premises developed as a social model environment
10 that is utilized by its owner, operator, or manager to provide no fewer
11 services than accommodation, board, and meals to three or more residents
12 who are not related within the fourth degree of consanguinity or affinity to
13 the owner, operator, or manager of the facility and who are not in need of
14 skilled health care in a medical model environment.**

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
15 on each one hundred dollars of assessed valuation on taxable property in the county
16 (city) for the purpose of establishing a community children's services fund for purposes
17 of providing funds for counseling and related services to children and youth in the county
18 (city) eighteen years of age or less and services which will promote healthy lifestyles
19 among 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.

 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 any
10 ambulance or fire protection district may impose a sales tax in an amount up to one-half
11 of one percent on all retail sales made in such ambulance or fire protection district which
12 are subject to taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo,
13 provided that such sales tax shall be accompanied by a reduction in the district's tax rate
14 as defined in section 137.073, RSMo. The tax authorized by this section shall be in
15 addition to any and all other sales taxes allowed by law, except that no sales tax imposed
16 pursuant to the provisions of this section shall be effective unless the governing body of
17 the ambulance or fire protection district submits to the voters of such ambulance or fire
18 protection district, at a municipal or state general, primary or special election, a proposal
19 to authorize the governing body of the ambulance or fire protection district to impose a
20 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)
24 impose a sales tax of (insert amount up to one-half) of one percent for the
25 purpose of providing revenues for the operation of the (insert name
26 of ambulance or fire protection district) and the total property tax levy on properties in
27 the (insert name of the ambulance or fire protection district)
28 shall be reduced annually by an amount which reduces property tax revenues by an
29 amount equal to fifty percent of 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. If
38 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 inhabitants,
10 when the revenue from the ambulance or fire protection district sales tax is collected for
11 distribution pursuant to section 321.552, the board of the ambulance or fire protection
12 district, after determining its budget for the year pursuant to section 67.010, RSMo, and
13 the rate of levy needed to produce the required revenue and after making any other
14 adjustments to the levy that may be required by any other law, shall reduce the total
15 operating levy of the district in an amount sufficient to decrease the revenue it would
16 have received therefrom by an amount equal to fifty percent of the previous fiscal year's
17 sales tax receipts. Loss of revenue, due to a decrease in the assessed valuation of real
18 property located within the ambulance or fire protection district as a result of general
19 reassessment, and from state-assessed railroad and utility distributable property based
20 upon the previous fiscal year's receipts shall be considered in lowering the rate of levy
21 to comply with this section in the year of general reassessment and in each subsequent
22 year. In the event that in the immediately preceding year the ambulance or fire
23 protection district actually received more or less sales tax revenue than estimated, the
24 ambulance or fire protection district board may adjust its operating levy for the current
25 year to reflect such increase or decrease. The director of revenue shall certify the
26 amount payable from the ambulance or fire protection district sales tax trust fund to the
27 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.

 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 subsections 3 and 4 of this section**
52 **to the contrary, a public administrator in any county that is not a county of**
53 **the first classification may delegate to any deputy appointed by him or her**
54 **any of the duties of the public administrator enumerated in section 473.743,**
55 **section 475.120, RSMo, and section 475.130, RSMo. Such public administrator**

56 also may delegate to a deputy who is a licensed attorney the authority to
57 execute inventories, settlements, surety bonds, pleadings, and other
58 documents filed in any court in the name of the public administrator, and the
59 same shall have the force and effect as if executed by the public
60 administrator.

570.120. 1. A person commits the crime of passing a bad check when:

2 (1) With purpose to defraud, the person makes, issues or passes a check or other
3 similar sight order, **or any other form of presentment involving the transmission**
4 **of account information**, for the payment of money, knowing that it will not be paid
5 by the drawee, or that there is no such drawee; or

6 (2) The person makes, issues, or passes a check or other similar sight order, **or**
7 **any other form of presentment involving the transmission of account**
8 **information**, for the payment of money, knowing that there are insufficient funds in
9 **or on deposit with that account for the payment of such check, sight order, or**
10 **other forms of presentment involving the transmission of account information**
11 **upon such funds then outstanding** or that there is no such account or no drawee and
12 fails to pay the check or sight order, **or any other form of presentment involving**
13 **the transmission of account information**, within ten days after receiving actual
14 notice in writing that it has not been paid because of insufficient funds or credit with the
15 drawee or because there is no such drawee.

16 2. As used in subdivision (2) of subsection 1 of this section, "actual notice in
17 writing" means notice of the nonpayment which is actually received by the
18 defendant. Such notice may include the service of summons or warrant upon the
19 defendant for the initiation of the prosecution of the check or checks which are the
20 subject matter of the prosecution if the summons or warrant contains information of the
21 ten-day period during which the instrument may be paid and that payment of the
22 instrument within such ten-day period will result in dismissal of the charges. The
23 requirement of notice shall also be satisfied for written communications which are
24 tendered to the defendant and which the defendant refuses to accept.

25 3. The face amounts of any bad checks passed pursuant to one course of conduct
26 within any ten-day period may be aggregated in determining the grade of the offense.

27 4. Passing bad checks is a class A misdemeanor, unless:

28 (1) The face amount of the check or sight order or the aggregated amounts is five
29 hundred dollars or more; or

30 (2) The issuer had no account with the drawee or if there was no such drawee at
31 the time the check or order was issued, in which cases passing bad checks is a class [D]

32 C felony.

33 5. (1) In addition to all other costs and fees allowed by law, each prosecuting
34 attorney or circuit attorney who takes any action pursuant to the provisions of this
35 section shall collect from the issuer in such action an administrative handling cost. The
36 cost shall be [five] **twenty-five** dollars for checks of less than [ten dollars, ten dollars
37 for checks of ten dollars but less than] one hundred dollars, and [twenty-five] **fifty**
38 **dollars** for checks of one hundred dollars [or more] **but less than two hundred fifty**
39 **dollars**. For checks of [one hundred] **two hundred fifty** dollars or more an additional
40 fee of ten percent of the face amount shall be assessed, with a maximum fee for
41 administrative handling costs not to exceed [fifty] **one hundred** dollars
42 total. Notwithstanding the provisions of sections 50.525 to 50.745, RSMo, the costs
43 provided for in this subsection shall be deposited by the county treasurer into a separate
44 interest-bearing fund to be expended by the prosecuting attorney or circuit attorney. The
45 funds shall be expended, upon warrants issued by the prosecuting attorney or circuit
46 attorney directing the treasurer to issue checks thereon, only for purposes related to that
47 previously authorized in this section. [Any revenues that are not required for the
48 purposes of this section may be placed in the general revenue fund of the county or city
49 not within a county.] Notwithstanding any law to the contrary, in addition to the
50 administrative handling cost, the prosecuting attorney or circuit attorney shall collect
51 an additional cost of one dollar per check for deposit to the Missouri office of prosecution
52 services fund established in subsection 2 of section 56.765, RSMo. All moneys collected
53 pursuant to this section which are payable to the Missouri office of prosecution services
54 fund shall be transmitted at least monthly by the county treasurer to the director of
55 revenue who shall deposit the amount collected pursuant to the credit of the Missouri
56 office of prosecution services fund under the procedure established pursuant to
57 subsection 2 of section 56.765, RSMo.

58 (2) The moneys deposited in the fund may be used by the prosecuting or circuit
59 attorney for office supplies, postage, books, training, office equipment, capital outlay,
60 expenses of trial and witness preparation, additional employees for the staff of the
61 prosecuting or circuit attorney and employees' salaries, **and for other lawful**
62 **expenses incurred by the circuit or prosecuting attorney in operation of that**
63 **office**.

64 (3) This fund may be audited by the state auditor's office or the appropriate
65 auditing agency.

66 (4) If the moneys collected and deposited into this fund are not totally expended
67 annually, then the unexpended balance shall remain in said fund and the balance shall

68 be kept in said fund to accumulate from year to year.

69 6. Notwithstanding any other provision of law to the contrary:

70 (1) In addition to the administrative handling costs provided for in subsection 5
71 of this section, the prosecuting attorney or circuit attorney may collect from the issuer,
72 in addition to the face amount of the check, a reasonable service charge, which along
73 with the face amount of the check, shall be turned over to the party to whom the bad
74 check was issued;

75 (2) If a check that is dishonored or returned unpaid by a financial institution is
76 not referred to the prosecuting attorney or circuit attorney for any action pursuant to the
77 provisions of this section, the party to whom the check was issued, or his or her agent
78 or assignee, or a holder, may collect from the issuer, in addition to the face amount of
79 the check, a reasonable service charge, not to exceed twenty-five dollars, plus an amount
80 equal to the actual charge by the depository institution for the return of each unpaid or
81 dishonored instrument.

82 7. [In all cases where a prosecutor receives notice from the original holder that
83 a person has violated this section with respect to a payroll check or order, the prosecutor,
84 if he determines there is a violation of this section, shall file an information or seek an
85 indictment within sixty days of such notice and may file an information or seek an
86 indictment thereafter if the prosecutor has failed through neglect or mistake to do so
87 within sixty days of such notice and if he determines there is sufficient evidence shall
88 further prosecute such cases.

89 8.] When any financial institution returns a dishonored check to the person who
90 deposited such check, it shall be in substantially the same physical condition as when
91 deposited, or in such condition as to provide the person who deposited the check the
92 information required to identify the person who wrote the check.

**Section 1. 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**
11 **percent for the purpose of funding the financing, acquisition, construction,**

12 operation, and maintenance of recreational projects and programs, including
13 the acquisition 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 2. No official of any county with a charter form of government
2 and with more than six hundred thousand but fewer than seven hundred
3 thousand inhabitants, who pleads guilty to or is convicted of a federal felony
4 while serving in his or her official capacity, shall receive any county pension.

[483.260. The clerk of the circuit court of the city of St. Louis may
2 employ an attorney or attorneys to aid and advise him in the discharge of
3 his duties, to render independent legal advice and services and to
4 represent him in court. The attorneys employed by the clerk shall receive
5 in the aggregate as compensation for their services twenty-five thousand
6 dollars per annum, payable out of the state treasury in installments as
7 certified by the circuit clerk.]

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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